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# TAXATION
# IN
# ANCIENT AND MEDIAEVAL
# KARNATAKA

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S. G. GHATAPANADI,
M.A., Dip. in Epigraphy

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# IN
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# KARNATAKA

A THESIS
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FOR THE AWARD OF THE DEGREE OF
DOCTOR OF PHILOSOPHY
IN HISTORY

BY

S.G. GHATAPANADI,
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<u>CERTIFICATE</u>

I certify that this thesis — <u>Taxation in Ancient and Mediaeval Karnataka</u> — presented by Sri. S.G. Ghatapanadi, M.A., Dip. in Epi., represents his original work, which was carried out by him at the Department of History and Archaeology, Karnatàk University, Dharwad, under my guidance and supervision.

Dharwad - 580 003
December 29, 1977

( K.R. Basava Rāja )
Reader in History
and
Research Guide

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and
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December 29 , 1977

( S.G. GHATAPANADI )

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# CHAPTER I

## INTRODUCTORY

### Section 1: Importance, Scope, Method and Plan

The history of taxation is a fascinating study. It is indeed interesting to dive deep into the details of taxation, particularly where the field is fertile and virgin. Taxation was the very backbone of the governments in the past. Prosperity of the kingdoms and glory of the kings, success of the governments and happiness of the people, therefore, depended to a large extent on the taxation system in ancient times as at present. The very fact that a number of dynasties, big and small, have successfully ruled over Karnataka for centuries reveals that they had evolved a perfect and sound system of taxation. U.N. Ghoshal, a great authority on the history of taxation in ancient India, stated thus as early as 1929: "The revenue systems of the South while resembling those of the Northern India in their broad outlines present many distinctive features which alone would justify their independent treatment."[1]

Ever since the learned scholar published his

monumental work - Contributions To The History Of The Hindu Revenue System (1929), the world of scholarship was awakened to the new fields of research and more and more students were attracted towards the study of economic history of the people. Consequently a few works on economic life of the people of different areas and dynasties have been published. The Economic Life of Northern India in Gupta Period by S.K. Maity, The Economic Life of Northern India by Lallanji Gopal, Economic Conditions in Southern India by A. Appadorai, Economic History of the Deccan by Dipak Ranjan Das are some of the important works on the economic history of the Northern India and the South. But works pertaining to the study of Taxation System or Revenue System are few and far between. Each dissertation on economic life, no doubt devotes a section or at best a chapter to the study of the Revenue System, but within such a limited space it is difficult to do justice to the subject. D.N. Jha is the only scholar who has made a serious attempt to analyse the Revenue System in Ancient India. But his work on Revenue System in Post-Maurya and Gupta Times confines itself to the study of the Revenue System exclusively of Northern India.

Dr. Appadorai's Economic Conditions of Sourthern India, B.A. Saletore's Social and Political Life in the Vijayanagara Empire, T.V. Mahalingam's South Indian Polity and Economic Conditions During the Vijayanagar Times and his revised work on Administration and Social Life under Vijayanagar, and others no doubt have devoted a chapter to the study of Revenue Systems of the South, but in all these works more stress is laid on the system in the Tamil country than of any other region of the Deccan. Economic History of the Deccan by Dipak Ranjan Das also devotes a chapter for the study of the Revenue System. But this work, while covering the whole of the Deccan fails to pay adequate attention to the Revenue System of Karnataka. Moreover, the scholar has confined his study to the elucidation of some fiscal terms and thus the Revenue System as such has not received proper treatment. Coming to Karnataka proper, only one work describing the Economic Conditions of Karnataka has seen light so far. G.R. Kuppuswamy's Economic Conditions of Mediaeval Karnataka devotes a section in a chapter for the study of the Taxation System. He has disposed of the study within ten pages. Thus, the Taxation System of Karnataka in particular and of the Deccan in general still continues to be a fertile and virgin field for the scholars to explore. Therefore, for the first time an

attempt at analysing the taxation system in Ancient and Mediaeval Karnataka is made in the present dissertation.

The present work aims at studying the Taxation System of Karnataka in a strict sense of the term. In choosing the title, the term 'Revenue' has been deliberately avoided because of its vague and obscure connotation. Sometimes it is taken to mean only taxes on land and some other times to mean all sources of state income covering various taxes, confiscations, booty, income from mines, fines, tributes presentations etc. The term taxation has been preferred here to limit the scope of the present work only to the study of Taxation System in its precise meaning and definition. Besides, it is also aimed at establishing the prevalence of the concept of taxation in its fullfledged form in ancient and mediaeval times. Therefore, it need not be considered as imposing a modern concept on the ancient practice.

Further, the present work aims at examining the Taxation System of Karnataka over quite an extensive period that ranges from the earliest historical times to the fall of the Vijayanagara empire in A.D. 1565.

However, it is difficult to draw a hard and fast line between ancient and mediaeval times of Karnataka history. As in Northern India, in Karnataka also the Mohammaden invasion of the Deccan may be taken to separate the Ancient from the Mediaeval times. However, it is not the intention of the author of the present work to distinguish between the ancient and mediaeval systems of Taxation. On the other hand, the long range of period is selected for the survey with a deliberate purpose of tracing the evolution of the system through the history of Karnataka.

In the development of the present dissertation a simple historical method involving the collection of contemporary and authentic data from written records, classification and the synthesis of the same has been followed. The aim of tracing the evolution of the Taxation System has been possible to a certain extent. The ideas and theories have been freely borrowed from works on polity like Arthaśāstra, Manusmriti, Mahābhārata and Śukranīti. But they are borrowed not as source of information but as source of law which was followed by the rulers of India of all times with no exception. Sometimes, ideas are borrowed from them to give a comparative account of the system in question. The

broad generalizations have been based on the factual findings.

## Section 2: A Survey of the Sources

### A. Epigraphical

The present dissertation is based largely on the information gathered from inscriptions so far published. Inscriptions are of two types: (i) Lithic records and (ii) Copper plates. The lithic records are the royal decrees meant for the information of the public. The copper-plates were the copies of the donative grants given to the donees for their use. Inscriptions, being the contemporary records, constitute the most reliable source of information for writing the history of people. Karnataka is very rich in inscriptions. In their number, the inscriptions of Karnataka perhaps stand only second to those of Tamil Nadu.

As far as the Taxation System is concerned, inscriptions of Karnataka present a number of publems. The records of the early dynasties of Karnataka are content with the phrases like Sarvanamaśyam or sarvvabādhāparihāram i.e., free from all imposts. But,

however, we get stray references to such taxes like antahkara bitti etc., and officers like rajjuka[1-a] (as in case of Malavalli inscription) in the records of the Kadambas. But this obscurity centering around the Taxation System in the records gradually disappears from the time of the Chālukyas of Bādāmi. The Lakshmēśvar charter of Yuvarāja Vikramāditya[1-b] dated A.D. 725, for instance, informs us of the taxes on house tenements, instalments of tax collection, period of tax collection, role of the guilds in the administration of taxation etc. Bādāmi inscription of the time of Vinayāditya[1-c] dated A.D. 699 gives us a list of commodities on which commercial taxes were collected. Rāshṭrakūṭa, Hoysaḷa, Chālukya, Sēvuṇa, Ganga, and Vijayanagara inscriptions abound with a rich variety of information about the taxes and the taxation system. Bēlūr inscription dated A.D. 1382[1-d] for example, provides us with a formidable list of articles of trade on which transit duties and ~~the~~ octroi duties were levied.

Nonetheless, the student of Taxation System in Karnataka is confronted with a number of serious problems in making use of the information available in epigraphs. The taxes mentioned in the records sometimes

are too obscure to form any definite idea about the taxation system as such.

But perhaps the greatest problem in utilizing the epigraphical data is the difficulty of understanding a large number of fiscal terms which no lexican can help to interpret. The terms like udraṅga, bhūtavāta-pratyāya vaddarāvula, pannāya, bilkode, bannige etc., cannot be satisfactorily elucidated.

Another serious problem confronting a student of taxation system "is the complete silence of our sources regarding the statistics of ancient Indian revenue system." This has led the learned scholar Ghoshal to conclude that "... the ancient period of Indian History presents a mournful contrast as compared with the mediaeval period which is illumined with statistical returns of revenue furnished by the official and semi-official sources."[2]

This is only to note the difficulties of a student of the Taxation System and not to suggest the impossibility of undertaking the dissertation of the kind at hand. In spite of all the short comings on

the one hand, and their unweildy nature on the other, the inscriptions of Karnataka have been of immense value in reconstructing the history of the Taxation System in Karnataka. A large number of inscriptions register gifts of lands or villages to temples, brahmanas, charitable works, tanks, guest houses, mathas and schools etc. It is customary with the poets composing inscriptions to specify the immunities bestowed and the previleges conferred on the donees. These immunities and the previleges enumerated at the end of the inscriptions have helped greatly to develop the present dissertation.

B. Literary Sources

Stray references to taxes occur in some Sanskrit and Kannada literary works of Karnataka and serve more as corraborative sources than as exclusive sources of information.

(i) Sanskrit Works

Mitākshara of Vijñānēśvara (A.D. 1070 to 1100) is a commentory on Yājñavalkyasmriti. Vijñānēśvara flourished in the courts of Chālukya King Vikramāditya VI. Therefore it is the most authoritative, contemporary and

native source reflecting the life and conditions of Karnataka people of the 10th to the 12th century A.D. In different contexts the work deals with various problems relating to tax administration like the importance of Kośa, king's duties and responsibilities regarding tax administration, principles of taxation, advice to the kings not to be oppressive, rates of taxes to be levied etc. Yaśastilaka Champū and Nītivākyāmṛitam of Sōmadēva Sūri who flourished at the end of the Rāshṭrakūṭa period are also of some help in writing the present thesis. Yaśastilaka lays down as to when the king's officers were not to insist on Visti and other taxes. Nītivākyāmṛitam is useful for its account of ministers and officers, particularly in charge of revenue and records. Bilhaṇa's Vikramāṅkadēvacharita, an eulogy on the illustrious Chālukya ruler Vikramāditya VI, is rather silent about the aspects of administration. Mānasōllāsa otherwise also known as Abhilashitārtha Chintāmaṇi is an encyclopaedic work. In a section on Karādāna Vivēkaḥ it lays down certain rules, regulations and principles relating to taxation and also rates of taxes to be levied on various articles of trade. Elsewhere while enumerating the responsibilities of the rulers it particularly emphasizes the necessity of protecting the people from corrupt tax officers.

Śukranītisāra, a late mediaeval work on polity is perhaps only second to Arthaśāstra of Kauṭilya with its minutest details of statecraft. One section of this work is fully devoted to the system of taxation. A comparative study of the provisions made by Arthaśāstra on the one hand and Śukranītisāra on the other, is bound to bridge the gap between the ancient and mediaeval times separated by several centuries.

(ii) Kannada Works

Nītiśataka of Sōmēśvara written in the 11th century A.D. advises the King to frame a benevolent tax policy. It also mentions the duties of various officers and ministers engaged in the administration of taxation. Sūktisudhārṇava of Mallikārjuna is an anthology of Kannada poetry compiled during the time of the Hoysaḷa king, Vīra Sōmēśvara, who ruled between A.D. 1233 and 1254. It is a collection of best pieces of poetry selected from famous works in Kannada available at the time of its compilation. An interesting aspect of this work is the systematic classification of verses under various topics. The chapter entitled Mantravarṇanam relates to various administrative aspects like revenue, accounts, records and ministers in charge of them.

Stray references to taxes, ministers and officers in charge of taxes, records, accounts etc., occur in various other classical works like _Ādipurāṇa_ of Pampa (A.D. 941) _Vachanas_ of _Shivasaranas_, _Basava Purāṇa_ of Bhīmakavi, _Nambiyannana Ragaḷe_ of Harihara, _Harivaṃśābhyudayam_ of Bandhuvarma (c. A.D. 1100), _Dharmāmritam_ of Nayasēna etc. They corrobarate the epigraphic evidence.

(iii) _Foreigners' Accounts_

Fa-Hien, Abdur Razak, Nuniz, Paes were some of the prominent foreign visitors to South India whose accounts reflect the picture of taxation in Karnataka, though a blurred one. Fa-Hien who visited India in 5th century A.D. on hearsay account records that as the roads in the Deccan were infested with robbers and the travellers' dues were very heavy he decided to go to Ceylone by a Far Eastern route. Abdul Razak stayed in Vijayanagara as an ambassador of the Persian King about A.D. 1443. Domingo Paes, a Portugese traveller visited Vijayanagara in about 1521-22. The chronicle of Fernao Nuniz, a horse dealer who spent about three years in Vijayanagara from A.D. 1535 to 1537 describes some salient features of taxation during the Vijayanagara

times besides dealing with other aspects of Vijayanagara history. The accounts of Abdul Razak, Nuniz and Paes' of the city of Vijayanagara, its fortification, business, income of the city and the Empire, the feudatories of the Vijayanagara Empire help us immensely in drawing the picture of the income and expenditure of the Vijayanagara Empire. Where the epigraphical and native literary sources fail to provide us with certain details, the foreigners' accounts come to our help. However, the value of the foreigners' account of the taxation system in Karnataka cannot be over emphasized. No doubt the foreigners' knowledge of Karnataka - its customs, traditions and practices, was inadequate and imperfect, nevertheless their observations about the taxation system appear to be quite convincing and often they corraborate the indigenous evidence.

## Section 3: The Origin and Early History of Taxation in India [3]

The origin of the idea of taxation in India may be traced back to the period when the institution of Kingship for the first time was conceived by the people. Indian law-givers while explaining the circumstances necessitating the creation of Kingship

have laid emphasis on some king of a contract which the person who was sworn in as King entered into with those who offered him that responsibility. This contract contained certain privileges and obligations which the two parties concerned were expected to fulfil in reciprocity. The two privileges and obligations contained in the contract were protection and taxation. Protection was the obligation on the part of the King towards the people while he was entitled to the privilege of taxation. The people in their turn received protection in return for the payment of taxes. Thus the idea of taxation in India is believed to have emerged as a corrollary of the theory of protection. No taxation, no protection was the basis of the whole administrative machinery in India of ancient times.

The story of the creation of Kingship goes thus: In the pre-political society people were perfect; enjoyed peace and effulgence; danced in the air and lived for long. The trance of happiness and tranquility lasted for ages. But, at last, the pristine purity declined and rottenness thrust itself upon the society. Greed, selfishness and cupidity began to sway the minds of the people and thus the earthly paradise was converted

into a veritable hell. The law of the jungle began to prevail; the strong devoured the weak as is the order of the day among the fish (matśyanyāya). People were tired of the law of the jungle which prevailed for a long time and entered into a mutual contract that persons guilty of unsocial acts like misappropriation and adultery would be expelled from society. But however, people still continued to be unhappy, because there was no king or government to enforce the provisions made in the original contract. Then it is said that they approached the Creator with a request to appoint a king. On their request the Creator, at once appointed Manu as the King.* The people in their turn agreed to follow the laws and to surrender a sixth portion of their agricultural produce as remuneration for the protection they were guaranteed by the King.

? which Thus originated, along with the institution of Kingship, the taxation system has undergone several changes through the course of Indian history. Rigvēdic Āryans were the first people known to have evolved a system of taxation under their ruler called the Rājan. In the Rigveda it is mentioned that the Rājan used to receive his revenues in the form of bali. As to the

meaning and nature of _bali_ as it occurs in _Rigvēda_, there are differences of opinion among scholars. But most of them generally agree that taxation in the Vedic period was "occasional and voluntary." Thus it appears that the term _bali_ originally used to denote voluntary offerings made to gods for securing their favour, came to be applied later to the presents and taxes offered to the King more or less voluntarily. To the later Vēdic literature however, the term _bali_ was quite familiar as contributions made by the people to the king. During the later Vedic times, the machinery of government came to include ministers (_ratnins_) called _Sangrahitr_ and _Bhāgadhuk_. These two ministers perhaps were the precursors of _Samāharta_ and _Sannidhāta_ respectively of Kautilya.

Very little is known about the system of taxation during the post-Vedic and pre-Mauryan period. However, _Jātakas_ contain some stray references to taxes and general principles of taxation. They tell us how good kings levied only legal taxes and how bad rulers oppressed their subjects so much by illegal imposts that they often fled to forests to escape from tax collectors. Such general statements do not help us to form any clear idea of the taxation system.

The Mauryan period witnessed the emergence of a fulfledged system of taxation as indeed of any other branch of government. The real foundations of the taxation system in India were laid during the time of the Mauryas. Arthaśāstra was far advanced of its age and a number of theories enunciated in this classical master-piece on rājanīti have either occurred in course of history or have been followed by the later rulers of the North as well as of the South. So far, no work has surpassed Arthaśāstra in its accuracy, depth, far-sightedness and comprehensiveness. It has evolved a perfect system of taxation with a set of maxims, administrative machinery in charge of taxes, land revenue, commercial taxes, contributions, tolls, excise duties, customs duties, forced labour, tax exemptions and so on. Thus the provisions of Arthaśāstra have not only laid the foundations of taxation system but have served as source of law for the later rulers.

Similarly, smritis like Manusmriti, Yājñyavalkya Smriti, Nārada Smriti and epics like Rāmāyana and Mahābhārata have rather tried to remind the rulers now and then about the precepts and practices of the ideal rulers. They are not treatises on ~~the~~ state-craft. Therefore, they do not suggest any improvement in the

taxation system during the post-Mauryan period. By this time the native records of South India and particularly of Karnataka began to appear, indicating the development of an independent taxation system which, while resembling that of the North as revealed in Arthaśāstra and Smṛitis, possessed some distinctive features of its own. In the following pages an attempt is made at tracing the evolution of the Taxation System in Karnataka from the earliest historical times to the fall of Vijayanagara Empire.

## Section 4: Principles of Taxation

"Ancient Indian political thinkers in their enthusiasm to lay emphasis on the necessity of a Kōśa or a treasury have not undermined the importance of certain principles and ideals which should govern the assessment and collection of taxes."[4a] These principles and precepts in reality were framed to safeguard the interests of both the rulers and the ruled. Their ultimate objective, therefore, was neither to curtail the powers of the kings nor the liberties of the people, but to enhance the prosperity of the kingdoms and the happiness of the people. Since everything depended to

a large extent on a sound system of taxation, the importance of these maxims need not be over emphasized. In fact, they served as an essential part of an unwritten constitution of ancient times as far as a sound system of taxation was concerned.

A critical analysis of the laws of ancient India reveals that they contained rules of taxes rather than maxims of taxation.[5] Nevertheless, it is not difficult to cull out some principles of taxation from these laws. These principles often embodied in picturesque figures of speech like lively similes and metophors bring home the necessity of following them closely in framing the policy of taxation. Another important feature of these ancient Indian principles of taxation was that they basically and very broadly resemble the most popular and modern connons of taxation.

Perhaps, one of the most fundamental concepts underlying the taxation system in ancient times as at present was the idea that it should not destroy but, on the other hand, enhance the productive capacity of the tax-payer, so that the state can legitimately claim more income from tax payers than otherwise. Closely

connected with this principle is the idea of the peoples' ability to pay. Thus for instance, Kautilya,[6] has laid down that the King should pluck the ripe fruits from his garden but not the unripe fruits which cause provocation, lest this should bring about his own ruin. This idea is very well explained by Bhîshma[7], who ordains that just as a person desirous of milk never obtains any by cutting off the udders of a cow, so a kingdom afflicted by improper means never yields any profit to the king. Further, he explains the positive aspect of this principle when he says that "just as a person who treats a cow with tenderness ~~and~~ obtains milk, so does the king who rules his kingdom by proper means derive advantages from it; the earth, being properly protected by the king, yields grain and cash to him as a gratified mother yields milk to her child." This idea is very well brought forth by a simile used in Pañchatantra which deserves its mention here. It states that "the gardner plucks fruits and flowers but does not harm the trees and the bee sucks the honey without damaging the flower; so also the king should collect taxes but should not cause any suffering to his subjects. For one who kills the goat can at best get one meal and one who feeds it well can get milk

for several years."[8] In the fashion of the early law-givers the mediaeval thinker Śukra also enjoins that the king should take his share in the manner of a gardener and not that of a maker of charcoal.[9] Through these similes, the rulers were enjoined not to destroy the very sources of state income in their enthusiasm to fill the Treasury but to permit the resources of the subjects to grow before imposing taxes on them.

The idea of a graded assessment of taxes was only a corollary of the principle of productivity. The idea of graded assessment is very well explained by Bhīṣma in Mahābhārata, who lays down that "Taxation must be properly graduated according to the capacity of the tax-payers. It must be increased or reduced according as the times are favourable or otherwise. It must be increased slowly or imperceptibly .... The demand should be increased gradually till what is taken assumes a fair proportion."[10] Similarly, Śukra enjoins that "If people undertake new industries, or cultivate new lands and dig tanks, canals, wells etc.... the king should not demand any thing of them until they realise profit twice the expenditure."[11] It is evident from the above two injenctions of law-givers that the graded assessment was aimed to enhance the productive

capacity of tax-payers and thus to increase the revenue of the state, gradually.

The canon of convenience required the rulers to frame their policy of taxation to the convenience of the tax-payers. This canon required of the rulers to fix the most suitable time for collection of land-revenue and the place where it was to be collected. Bhîshma lays down that the taxes should be levied considering the time and place.[12] According to this canon the rulers were expected to collect taxes in a number of instalments as would be convenient to the tax-payers.

The principle of certainty was embodied in the rules governing the rates of land-revenue and other taxes. During the normal times, the rulers were not free to levy taxes as they liked. Ancient Indian law-givers did not lose sight of the necessity of elasticity in taxation. This is evident from the varying rates of taxes prescribed by some law-givers like Manu, Śukra and others. The principle of elasticity required the rulers to levy taxes of varying rates considering the factors like the fertility of the soil, irrigational

facilities, kinds of the crops and in case of commercial taxes, the consideration of the expenditure involved, the labour, transit charges etc.

The principle of equity was also present in the ancient idea of proportionate levy of taxes. The law-givers while prescribing a certain rate of taxes, for example, 1/6th on agricultural produce, had in their mind the idea of proportionate levy of taxes. A particular rate of levy was to be imposed on all lands belonging to one and the same category. Further, this principle was made more effective by enlarging the idea of taxability to all people. The universal theory of taxation was one of the unique features of this system in India. A large number of exemptions no doubt, were in violation of this principle, but these exemptions, as shall be shown, were not mere exemptions causing loss of revenue to the state, but were backed by certain ideas which were ultimately beneficial to the whole state and the community.

Besides, the Smriti writers have not lost sight of such ideas as simplicity and economy in laying down the principles of taxation. The extent to which

these principles were actually followed in practice is discussed in the Epilogue of the thesis.

In the words of a distinguished scholar, D.N. Jha, "so far as theory goes, the principles of taxation as described in our sources, seem to be quite sound, and reveal a fairly advanced stage of financial thinking, considering the time when they were formulated."[13]

## Section 5: State Expenditure

Taxation as an important source of state income has no justification without proportionate expenditure for the promotion of the public welfare. The idea of protection contained in the original contract between the King and the people implied certain responsibilities of the ruler towards the people who made him their king. These responsibilities could not have been dispensed without spending money collected from the people in the form of taxes.

Ancient Indian law-givers and Nīti-writers while outlining the sources of state income have not forgotten to remind the rulers of their responsibilities

towards the tax-payers. Kauṭilya,[14] for instance, enumerates eighteen items of state expenditure, which may be conveniently grouped as under:

1. For religious services of the kings and the royal family.
2. For maintenance of royal household.
3. For payment of salaries of servants.
4. For military and warfare.
5. For maintenance of store-houses.
6. Miscellaneous items of expenditure.

Elsewhere, Kauṭilya has made provision for state expenditure on gifts to brahmanas, relief to the sick, the aged and the destitute and for relief to the famine stricken people, etc.

In a chapter bearing on the 'Maintenance of the People in the King's Service,' Kauṭilya makes provision for one-fourth of the revenue to be spent upon the maintenance of the King's officers and ministers.[15] Then, he gives a list of officials in the royal service with their grades and emoluments. Similarly, Manusmṛti[16] and Mahābhārata[17] also have given the scale of remuneration

of the king's servants. Śukra[18] has ear-marked 1/12th of the revenue for spending on the maintenance of the king's establishment.

The records of Karnataka, however, are not of great help to formulate any idea about the amount spent on royal staff. The system of paying salaries of the official staff followed in ancient and mediaeval Karnataka was unique. The official staff was generally remunerated through land-grants and allocation of tax-income.

Perhaps the major share of the state income was spent by the rulers on war-preparations. In fact, the history of ancient and mediaeval times in India was the story of incessant warfare among the rulers. This had necessitated the maintenance of a strong standing army including cavalry, elephant-corps and foot-soldiers on the one hand and provision of armour for the soldiers and the construction of forts on the other. Śukra, therefore, provided 50% of the total revenue for the maintenance of the army.[19] Referring to the large expenditure on the military incurred by the Vijayanagara rulers, Nuniz says: "Of these sixty lakhs that the king

has of revenue every year, he does not enjoy a larger sum than twentyfive lakhs, for the rest is spent on his horses and elephants and foot-soldiers and cavalry whose cost he defrays."[20]

A large number of inscriptions registering the land-grants and village grants to temples and brahmanas suggest that the expenditure on religious purposes was no less augmenting than on wars. These were made for the religious merit not only of the kings but also of the people. The grants amounted to the public expenditure to the extent that the state was deprived of the income from such lands in the form of land-revenue. These land-grants were generally made free of all imposts.

A large number of temples in Karnataka which have survived the ravages of nature for centuries and yet excell in their beauty and craftsmanship bear eloquent testimony to the enormous expenditure incurred on them by the rulers of Karnataka. Temple building was undoubtedly one of the major sources of state expenditure.

The maintenance of the royal household, the

palace, the court, personal luxuries of kings and queens all involved enormous expenditure.

It may be observed here that consequently the state Treasury was left with very little to be spent over ~~the~~ works of public utility like the excavation and maintenance of irrigational works like tanks and wells development and maintenance of roads, reclamation of forests for cultivation and settlement, charities, educational institutions like the agrahāras, brahmapuris and mathas etc.. However, this was greatly augmented by private participation in promoting public welfare activities. The kings were required to spend money from the state treasury to encourage ~~the~~ artists, musicians and poets. Krishnadēva Raya in his Āmuktamālyada pointed out that the income of the government was to be divided into four parts of which the first one was to be used for extensive benefactions and enjoyment, the second and third for maintenance of the army and the last to be added to the treasury."[21]

CHAPTER I

Notes and References

1. HRS., p. 165.

1-a. EC., VIII, Sk. 263.

1-b. EI., XIV, pp. 188 ff.

1-c. KI., I, p. 3.

1-d. EC., V, Bl. 75.

2. HRS., p. 166.

3. This account is based on the study of standard works on ancient Indian Political thought and institutions.

4. Altekar, A.S., State and Govt., p. 265.

5. Aiyangar, Ramgaswami, K.V., Ancient Indian Economic Thought, p. 132.

6. Artha, V, 2.

7. Mahābhārata, 72, 16-19.

8. Panchatantra Quoted by D.N.Jha, Revenue System, p. 24.

9. Śukra. IV, II, 35-36

10. Mahābhārata, Śānti, 88.

11. Śukra, IV, ii, 242-44.

12. Mahābhārata, XII, 38, 12.

13. Jha, D.N. Revenue System, p. 34.

14. Artha., II, 6.

15. Ibid., V, 3.

16. Manu., VII, 125-126.

17. Mahābhārata., XII, 68, 6-8.

18. Śukra, I, 316-317.

19. Ibid.

20. Sewell, For. Emp. pp. 373-74.

21. Amuktamālyada, IV, v. 238.

# CHAPTER II

## LAND REVENUE AND ALLIED CHARGES ON LAND

### Section 1: Land Revenue Assessment

As in all countries with predominently agricultural economy, the Land Revenue formed the main source of state income in ancient and mediaeval Karnataka. The rulers of the successive dynasties of Karnataka were richly endowed with enormous land revenue from their extensive empires. But certainly they could not be fanciful in levying and collecting the land revenue. As has been explained earlier, they were largely governed by a set of principles and precepts, conventions and deep rooted traditions. The taxes to be levied by the rulers thus were to be judicious, equitable and reasonable. In order to conform to these principles and traditions, rulers were required to conduct a regular survey of land involving classification of soil, measurement of land, settlement of the revenue at a definite rate and the collection of land-revenue in accordance with the settlement of the same.

Owing to the paucity of details in the records of Karnataka an account of the land revenue assessment is bound to be tentative and less than perfect. Unlike the Chōḷa records, the inscriptions of Karnataka are rather completely silent about the arrangements made by the rulers with regard to the regular survey of agricultural lands. ~~But~~ The absence of references to the actual process of survey should not, however, lead one to conclude that the revenue was collected without any survey and settlement. There are other equally strong and positive evidences to prove the prevalence of the assessment of land revenue only after conducting the due survey. However, the records do make a mention of the officers in charge of revenue settlement, revenue records, classification of the soil, land measurement which testify to the prevalence of the practice of land revenue assessment.

## A. Officers in charge of the Land Revenue Settlement

The earliest reference to an officer in charge of the land survey occurs in a Prakṛit inscription from Maḷavaḷḷi dated A.D. 150.[1] In the record the officer is mentioned as rajjuka. The solitary reference to the

term rajjuka does not help us much to form a definite idea about the nature of the office. But the very derivation of the term and its early occurances in the Arthaśāstra[2] and the edicts of Aśōka[3] definitely help us to form an idea about the office of rajjuka. Ghoshal takes rajju in its non-technical sense as a general land-measure and in the technical fiscal sense as the unit of the measure applied for the purpose of cadastral survey.[4] Similarly, in the Rock Edict IV of Aśoka mention is made of the rajjukas. If Bühler's identification of Rajukas with the rajjukas of Kautilya and the rajjugāhakas of Jātaka story could be accepted, then it is probable that the rajjuka of the Malavalli inscription would be the stray traces of Aśoka's administrative machinery introduced in the South. The Sanskrit term rajju means the rope and since the term rajjuka is definitely derived from the term rajju, it is likely that the land was measured with the help of a piece of rope of a particular measurement and the officer in charge of such measurement was designated as rajjuka. Hence the rajjuka of Maḷavaḷḷi records cannot be anybody other than the officer in charge of the land survey. But what happened to this officer in the later course of Karnatak history is

difficult to explain. Perhaps this Aśōkan office was replaced by a more indigenous one.

References to the officers in charge of the land survey during and after the early Chālukya-Rāshtrakūṭa epoch are few and far between. However, in records of the Chālukyas of Kalyāna and the Hoysaḷas and of their contemporaries only stray references to the officer of land survey occur. In an inscription from Kiḷalenāḍu, for instance, mention is made of an officer in charge of the land revenue settlement.[5] Similarly, in another inscription Kampayya Daṇṇāyaka is said to have repaired a breached tank at Mayinda voḷal after making the settlement of the revenue of Morugaḷenāḍu.[6]

Sometimes provincial governors themselves supervised the Land Revenue settlement. For example, a record states that when the _daṇḍanāyaka_ or a governor of a province went to settle the revenue of a _nād_ it was the responsibility of the _nāḍagāmuṇḍa_ to look after the staff engaged in the work of the settlement.[7]

The feudatory chiefs also had their own officials in charge of the survey and settlement. The Goa-Kadamba grants from Gudikatti, for example, mention srīkaranada Arasimayya and ākaranada Chattagāunda as having measured the land.[8] Thus it would be clear that srīkaranada Arasimayya was an accounts officer and ākaranada Chattagavunda was the settlement officer. Similarly, in the Momigatti inscription, again of the time of the Kadambas of Goa, mention is made of ākaranada Chattagavunda.[9]

The foregoing examples prove beyond doubt that there were officers specially in charge of the land survey and, therefore, it may be concluded that the revenue was settled only after the survey of the cultivable lands.

B. Land Revenue Records

The assumption that land revenue was settled only after the survey is further proved by the prevalence of the practice of maintaining regular land revenue records. This practice which was not new to Indian tradition was continued by the monarchs of Karnataka.

The Sūktisudhārṇava advises the King to exact the land revenue (siddhāya) and maintain the records of the same.[10]

Śukra has also emphasized that the King should issue to each cultivator the rent deed with the royal mark on it (seal).[11] That the precepts of the law-givers with regard to maintaining regular land records were followed by the rulers is borne out by the mention made of the officers in charge of records, and the revenue records themselves in the inscriptions of Karnataka. The Sēnabōva was the official in charge of revenue records at the village level.[12]

References to land registers and a detailed account of the procedure of making entries into the same occur in the inscriptions of Karnataka. Thus, for instance, an inscription refers to Gōvaṇṇa, the son of Akkaṇṇa, the village accountant drawing a certain revenue deed.[13] The revenue records were variously known as Kaḍita, Kuḷāgra, paṭṭe, ōle, etc. In the Lakshmēśvara inscription of the time of Bhūlōkamalla Sōmēśvara III dated A.D. 1138, for example, Chiddarasa is mentioned as Kaḍitaverggaḍe

who was in charge of the land revenue records.[14] Similarly, in an inscription from Kukkanur, the register of taxes of the town of Kukkanur is referred to as Ūra Kulāgra.[15] During the Vijayanagar times the records were called patte.[16]

Inscriptions shed light on how the entries in the land-registers were made. It is evident from a record which states that "the villagers of Keluvalli in Śātalige-nādu had as their revenue 68 gadyānas and 2 panas being the original tax or due (modala-kula) as entered into the accounts register by the people of nād after deducting the grants formerly made.[17] Another inscription of A.D. 1418 of the time of Vijayanagara ruler Harihara II from Hariharapura records that a meeting of the residents of the nine agrahāras and the 1002 land owners of Sāntalige was convened to make a distribution of the tenants paying the land revenue to the Pratāpa Hariharapura agrahāra so that there might not arise any trouble between the government officials and those of the village constituting the agrahāra. Śāvanna who called the meeting asked Arasanna Heggade and Vîra-Heggade to distribute the tenants accordingly. This was done and the patte or the roll of assessment

stating that these tenants were not to be molested either by the king or the _nāḍu_ for any loss that might acrue.[18] In this instance the details of _Okkalu_ or tenants paying the land revenue were given to the _mahājanas_ of the _agrahāra_ in the presence of the _nāḍu_ (asembly).

Inscriptions by and large, especially copper-plates, were the land records, often specifying the boundaries and the measurements of the land granted.[19] Actually, they were the copies of the official records. Thus they clearly reveal that the government was particular about the details regarding the ownership, boundaries and the measurements of lands granted. Further these details greatly helped the revenue officials in fixing the land revenue from those lands. The foregoing examples clearly show that land revenue records were regularly maintained at various levels of administration.

C. _Land Measurement_

For the purpose of land revenue-settlement the land was generally classified into cultivable land and non-cultivable or waste land.[20] Only cultivable

land was considered for levy of land revenue. An inscription from Kōgali dated A.D. 992 clearly suggests that aruvana tax was to be imposed on cultivable lands and not on waste lands.[21] Similarly, Tilivalli inscription of the time of Bhuvanaikamalladēva dated A.D. 1072 lays down that one pana on each mattar of land actually sown to be collected.[21-a] From these instances it is clear that land under cultivation alone was liable for taxation. Besides, the area covered by house-sites, roads, canals, tanks, public buildings, etc. were omitted from land revenue survey.

The cultivable land in its turn was generally divided into (1) Dry-land[22] (beddalu), (2) Wet-land[23] (gadde), and (3) Garden[24] (tōta). Usually, dry crops like jawar, wheat and cereals were grown on dry lands; rice, sugarcane were grown on wet-lands; and fruits, vegetables and flowers were grown on garden lands. The revenue settlement was not the same on these three types of land. Distinction was also made between the lands on the basis of fertility of the soil indicated by the colour of the soil while fixing the assessment.

The classification of soil was followed by the actual measurement of land. Inscriptions of Karnataka of the period under review mention a variety of land measurements. Linear measurements in particular indicate the practice of a regular survey of the land.

Prakrit and Sanskrit inscriptions of the Satavahanas and the Kadambas refer to the land-measurements like the nivartana and a hala indicating the area of the land. The hala indicated a particular extent of land which could be conveniently ploughed with a plough and a pair of bullocks in a given time.[25] Halaśatasahasra of the Hirehadgalli plates of Śivaskandavarman[26] would thus mean an extensive area that could be ploughed by one hundred thousand ploughs and an equal number of pairs of oxen, perhaps in a day. The term nivartana indicated the extent of land bounded by a line travelled by a person starting from a particular point and coming back to it within a specified time.[27] D.R.Das has rightly observed that "The frequent mention of nivartana in the epigraphs from the beginning to the end of our period and even beyond that seems to suggest that it was almost the

the universally accepted standard of land measurement in the Deccan".[28]

The solitary reference to the office of a rajjuka occuring in the Malavalli inscription[29] reveals one of the methods of land-measurement. This indicates the measurement of land by a piece of rope of a definite length. Matta or mattara and Kamma were the other two types of land-measures and Kamma was smaller than mattara.

For the purpose of land survey the linear measurements were more important than the area measurements. The linear measurements were of a great variety. Inscriptions of Karnataka refer to measuring poles (kōlu or gaḷe) varying length. Even the same poles differed in length from place to place. Bhēruṇḍagaḷe,[30] Gaṅgagaḷe[31] were some of the most popular measuring rods. It seems, often attempts were made to standardise the measuring rods. The result was the measuring rod known as rājamāna-daṇḍa. Frequent references to rājamāna-daṇḍa[32] reveal that it was accepted as a standard measurement throughout the kingdom. However, it is difficult to determine whether

the length of even this rod was the same throughout the empire in view of the frequent references to other rods in epigraphs. Mānikēśvarda kōlu was yet another popular and a standard measurement which was used throughout Karnataka during the period under review. An epigraph from Rugi in Bijapur district dated A.D. 1019 makes a specific mention of a measuring rod fixed for the settlement of the revenue,[33] (i.e., tereyalateya piriya kōl). Besides these, units like putti, salage, vali, kuli, etc. were also in vogue in different parts of Karnataka. "It is interesting to note that salage was applied to wet land, vali to dry lands and kuli to the garden lands".[34]

Particular note was made of the boundaries of the land as well of the villages in the process of a survey. A critical analysis of these reveals that usually natural boundaries like tanks, wells, streams, rocks, trees, roads and different coloured soils were preferred to man made boundaries.[35] Certainly, natural boundaries were preferred for their long lasting nature. The boundaries avoided overlapping claims and smoothened the land survey for the purpose of revenue settlement. In spite of all the care taken, overlapping claims did occur now and then leading to boundary disputes.

D. Mode of Assessment

Problems relating to the mode of assessment of land revenue, viz., (i) whether the assessment was on collective holdings or individual holdings or both; (ii) whether the assessment was on permanent basis or revised periodically may now be examined.

(i) Whether the assessment was on collective holdings or individual holdings or both

The problem whether the assessment was on collective holdings or individual holdings largely depended upon the nature of the ownership of the land. An inquiry into the problem of the ownership of land in Karnataka reveals that three types of ownership prevailed in Karnataka, viz., (i) royal ownership, (ii) community ownership, and (iii) individual ownership.[36] It has been shown by the learned scholars that the king, besides being the ultimate owner of the whole earth in theory, possessed large tracts of land the income from which formed the important source of the state.[37] The practice of granting villages to the brāhmaṇas, viz., the agrahāras (Brahmadēya lands) and the temples (Dēvadāna land) introduced a category of villages where lands became the property of the entire community of the village. Thirdly individuals were the owners of

the strips of land with the right of alienation though in theory the ultimate ownership of such individual holdings also remained with the crown.[38]

The question of assessment of land revenue did not arise with regard to the crown-lands as they were cultivated under the direct supervision of the king's officers.[39] Hence the problem of assessment remains to be solved with regard to the community lands and individual holdings.

It is interesting to note that both Kauṭilya and Śukra seem to attach equal importance to the assessment of collective holdings as well as individual holdings. Thus the fact that Kauṭilya asks the gōpa, the headman of the village, to maintain the register of each individual cultivator with his land and dues, etc. reveals that he makes room for the assessment on individual holdings.[40] Elsewhere he has also made provision for the assessment of collective holdings. For the term piṇḍakara occuring in Arthaśāstra[41] has been explained by his commentator Bhaṭṭasvāmin as comprising taxes levied from the whole villages.[42]

Similarly, Śukra seems to make provision for assessment on individual holdings as well as collective holdings. In one place, he instructs the king that the measures of length like the measures of size and capacity be marked with the king's seal[43] which implies the recognition of the individual holdings. It is also evident from the fact that he asks the king to issue revenue writs marked with the royal seal to each individual cultivator.[44] Elsewhere, Śukra clearly suggests two modes of realizing the revenue: (i) that it might be formed out to one rich man in the village who was to advance the entire sum in periodical instalments to the government, or (ii) the revenue collectors might be appointed by the state who were to be the officials of the central government for the purpose of realizing the dues from the cultivators.[45]

What it was in practice during the historical times in Karnataka was not entirely different from theory. A critical analysis of the available evidences reveals the prevalence of assessment on both individual holdings and collective holdings.

Land Revenue appears to have been normally charged on individual holdings. Inadequate sources of information regarding the mode of assessment during the Śātavāhana period leads one to resort to indirect evidences to arrive at certain deductions. During the Śātavāhana period references to the grant of strips of land to individuals in the specified villages are more frequent than the examples of grants of villages. In course of time references to grants of villages become more frequent. The assessment on individual holdings seem to have continued during the early-Chalukya and Rāshṭrakūṭa phase. This is clear from the explicit references to grant of tracks of land and various taxes on particular pieces of land as well as description of boundaries of private lands. The British Museum Plates of Pulakēsin I register grants of strips of land to private individuals marked with specific boundaries.[46] Tuppada Kurahaṭṭi inscription of Krishṇa III states thus: "Tondayya, the nāḍagāmuṇḍa of Belvola 300 and six gāmuṇḍas granted in concert to the temple constructed by Āychayya 50 mattars (of land) by the king's measure and one mattar for a garden. On this for the share of the king the fixed revenue shall be two gadyāṇas and for the revenue

of the nādagāmunda the fixed revenue of two gold gadyānas".[47]

Similarly, Dandāpūr inscription of Rāshtrakūta king Prabhūtevarsha dated A.D. 918 records the grant of seventeen mattar of land exempt from taxes and further states that two mattar of wet land granted by Kesabbe should meet this tax.[48] This record clearly shows that an alternative arrangement for the payment of tax on seventeen mattar of land was made. An epigraph of A.D. 1247 from Madalur contains a grant of piece of land to a certain Malaganda and lays down that he should enjoy the land after paying seven honna as aruvana tax on the land.[49]

Such examples from the epigraphs of all the dynasties that ruled the country can be multipled. Thus it is evident that assessment was made on individual plots of land.

But perhaps what is more interesting in the study of the mode of assessment is the introduction of assessment of land revenue on collective holdings while retaining the other one. Grants of villages were

conspicuous by their absence during the Śātavāhana period. But in the post-Śātavāhana period such grants became very frequent. For example, the Cambay plates of Govinda IV mention that in all 1400 villages were granted to various temples and the brāhmaṇas in the empire.[50] Vikramāditya VI alone might have granted an equally large number of villages to temples and brāhmaṇas. Naturally, in such cases assessment on the lands of the whole village became imperative. Examples of assessment on the whole villages are not lacking. The Bēvinahaḷḷi inscription of the time of Rāshṭrakūṭa Khoṭṭiga tells us that the revenue of the two villages, viz., Madhur and Malagavāḍi was 50 gadyāṇas.[51] A Ganga inscription from Coorg mentions that Beli-ur which consisted of 12 hamlets used to pay 80 gold coins and 800 measures of paddy as its revenue.[52] An epigraph dated A.D. 1076 of the time of Chalukya Sōmēśvara II states that the total royal revenue from a village was fixed by statute (Śāsana maryāda) at five hundred gadyāṇas.[52-a] Similarly, an inscription dated 1194 A.D. of the time of Vīra Ballāla mentions that the village Neralige which was converted into an agrahāra, was paying 400 gadyāṇas as its revenue. And now (i.e. in A.D. 1194) with the addition of the tolls on areca-

nut and other miscellaneous taxes the revenue was re-fixed collectively at 1000 gadyānas.[53] A royal order issued by Lakkanna Dannāyaka in the year 1400 A.D. reveals that the income of six gadyānas was paid to the palace customs-officer at Belakaradi by the village of Kirugusur.[54]

Besides these explicit references to the assessment on collective holdings the use of such terms as pindadāna,[55] kattuguttage,[56] etc. also seem to suggest the prevalence of the practice of revenue assessment on collective holdings. Pinda and Pindadāna appear to be the same as Pindakara of Kautilya referred to earlier.[57] According to the learned scholar U.N. Ghoshal, this evidently refers to the lump-sum assessment upon villages as distinguished from the king's grain-share assessed upon the individual cultivators.[58] K.A.Nīlakantha Shāstri also takes this term to mean the consolidated revenue from a village.[59]

References to terms like kattu-guttage-pindadāna become more frequent during the Vijayanagara period. This may also mean payment in lump-sum. But

it has nothing to do with the assessment of land revenue payable to the palace. It actually means a contract or an agreement arrived at between the owner of the land and the individual who had taken it on lease.[60]

Thus the foregoing discussion brings out the fact that till the 10th century A.D. the assessment of land revenue was generally on individual holdings and afterwards the assessment was on collective holdings which came to be established.

The factors which compelled the introduction of the latter practice may now be examined. The assessment on collective holdings was one of the essential ingrediants of the feudal system which developed fully in the Vijayanagara period. Thus we find that popularity of the assessment on collective holdings synchronized with the spread of feudalism. Although feudal system was to some extent disadvantageous to the farmers, it had certain advantages to the rulers as it saved the latter from making elaborate arrangements for assessing and collecting the land revenue. But, however, the process of feudalization

was never complete and hence both the practices were in vogue.

But in all these examples the assessment appears to be on collective holdings viewed from the revenue derived by the central government. But in the reality local assignees in their turn had made their own arrangements to assess the individual holdings, within their jurisdiction. This is evident from a number of examples. In A.D. 941 "The Thousand (mahājanas) of Kumbhise (Kumsi in Shimoga district) made the following settlement for each mattara of low land on the old channel, the paddy of the two channels. For the paddy fields from which the water is cut off cultivation to cease".[61] It is also evident from the revision of assessment made by the mahājanas of an agrahāra. For instance, "All the mahājanas of Dindguru, considering that the former division was not equal, had the wet and dry fields of the village measured by agents and agreeing among themselves on the principle that all were equal and should share alike ...".[62]

These examples explain the prevalence of the practice of land revenue collection both on individual holdings as well as collective holdings. They also further indicate that the central government made assessment on collective holdings whereas local governments made arrangements for assessment on individual holdings.

(ii) The Graded Assessment

The principle of graded assessment was one of the provisions made by ancient Indian law-givers for the encouragement of agriculture, especially through the reclamation of forests and waste-land for cultivation. The graded assessment means the gradual increase in the assessment of revenue on certain specified lands during a fixed period of time. The stages of increase in land revenue varied according to circumstances. Kautilya, for example, lays down that "in case of construction of new works, such as tanks, lakes, etc., the taxes shall be remitted for five years. For repairing neglected or ruined works of similar nature taxes shall be remitted for four years. For improving water-works over-grown with

weeds, taxes shall be remitted for two years. If uncultivated tracts are acquired (for cultivation) by mortgage or purchase or in any other way remission of taxes shall be for twelve years."[63] The significance of the graded assessment is well borne-out by Mahābhārata. It states thus: "Taxation must be properly graduated according to the capacity of the tax-payers. It must be increased or reduced according as the times are favourable or otherwise. It must be increased slowly or imperceptibly ... The demand should be increased gradually till what is taken assumes a fair proportion."[64] Similarly Shukla, a late mediaeval law-givers recommends that "If people undertake new industries or cultivate new lands and dig tanks, canals, wells, etc., for their good, the king should not demand anything of them until they realise profit twice the expenditure.[65]

A broad survey of inscriptions of major and minor dynasties of Karnataka reveals beyond doubt that the precepts of ancient law-givers with regard to the principle of graded assessment were very closely followed. Unfortunately, inscriptions of the early dynasties of Karnataka, viz., Kadambas and Chālukyas of Bādami provide us with little information about the implementation or otherwise of the principle of graded assessment. But there is abundant material to show that the graded assessment was in practice during the late ancient and early mediaeval times. From an

inscription of the time of Satyavākya Konguṇivarma dated A.D. 904 we learn that the actual assessment was definitely fixed in the third year after making allowances for vagaries of the seasons and the nature of the soil.[66]

Sometimes, only nominal charges were exacted for the initial two years and during the third year the actual assessment was fixed. For example, a Hoysala inscription states that the donees would pay a rent of three gadyāṇas in the first two years, viz., Vyaya and Sarvajit and six gadyāṇas from the third year onwards after meeting the various charges on the land in question.[67]

Evidences are not lacking to show that the principle of graded assessment was followed to encourage those who cleared the forests and prepared the land for cultivation and settlement. Thus we are told that a certain Vîrayya daṇḍanāyaka, the minister of Hoysaḷa Vîra Ballāla, who had established Ballāḷapura after clearing the forests, made grants to those who cut down the forests for the establishment of the town and to those who built the tanks, free of rent for twelve years.[68]

An interesting instance of the graded assessment occurs in the record of the Kadambas of Goa. This inscription

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of the time of Jayakēsi I states that the king made a grant of the village of Laghu-Morambika to one Chchaddama with the concession that he was to pay only thirty Bhairavaniṣkas for for the first ten years and then from the eleventh year onwards he was to pay thirty-five Bhairava-niṣkas as land-revenue.[69]

The Vijayanagara rulers did not lag behind in following this benevolent policy. For example, an inscription dated A.D. 1379, states that the king exempted from taxes land brought under cultivation for the first two years.[70] The grantees were to pay a small sum of money upto A.D. 1339, slightly increased sum-up to 1342 and thenceforth a consolidated sum.[71]

This benevolent policy was so popular that it had not escaped the notice of foreign travellers even. For, Nuniz states that "... in order that they (cultivators) might improve their lands he (the emperor) gave the people lands which are irrigated by this water free for nine years, until they had made this improvements so that the revenue already amounts to 20,000 pardoas."[72]

The principle of graded assessment was undoubtedly a highly benevolent, noble and progressive idea in the whole revenue system. That the rulers of Karnataka through the

successive centuries of her history had implemented it in practice ungrudgingly further proves the benevolent rule of the Karnataka dynasties. The absence of information about the graded assessment during the early period of Karnataka history need not lead one to conclude that such policy was entirely absent during that period. On the contrary, the graded assessment of the later period was but the continuation of the noble practice and precepts established by their predecessors. In respect of revenue administration, the practices of the early centuries were rather more akin to the principles and percepts than that of the mediaeval times.

(iii) Periodical Revision of Assessment

Another pertinent problem concerning the study of assessment of land-revenue is whether the assessment was permanently fixed or periodically revised according to changed circumstances. Unlike the Chōḷa records, the inscriptions of Karnataka are rather silent about the regular surveys conducted by the rulers of Karnataka. At the same time, frequent references to such terms as siddhāya which has been invariably rendered as fixed rent, have led some scholars to conclude that land revenue was permanently settled and that there were no variations. Thus, for instance, Altekar while commenting on the term siddhāya states that the expression fixed revenue may quite possibly point to a permanent settlement of the

government demand.[73] It is in this background that the problem has to be further investigated.

An attempt at the proper elucidation of the key term siddhāya may help to avoid all confusion surrounding the nature of assessment. There is no unanimity among scholars regarding the proper purport of the term siddhāya. The editor of the Tuppad Kurhaṭṭi inscription of Kṛishṇa II[74] translated the term siddhāya as fixed revenue and Altekar[75] accepted it without comments. The editors of the Epigraphia Carnatica volumes also have translated the term siddhāya as fixed rent.[76] According to K.A. Nilakanṭha Sastri, siddhāya was the name applied to the traditional land-tax, always taken for granted and not in need of any fresh regulation or prescription.[77] Lallanji Gopal, deriving the term siddhāya from the Sanskrit term 'siddha' as against sādhya takes it to mean the revenue from the "land already brought under cultivation."[78] According to Saletore the term siddhāya means the fixed assessment.[79] R.S. Panchamukhi, while editing the Shiggaon inscription on the other hand has rendered the term siddhāya to mean income-tax.[80]

The term siddhāya is a compound of two terms Siddha + āya. Of these, the latter means income and may be taken to mean tax or rent. The problem is about the

former. The term siddha means established, settled, stipulated, etc. Therefore, the term siddhāya may be interpreted as a tax settled by proper process as against irregular demands. Hence, the term siddhāya[81] may not be a fixed or permanent settlement but regularly settled revenue which may be revised periodically, if not annually.

There are some direct instances to show that the assessment was revised on certain occasions. Thus, for instance, the Banavāsi inscription of A.D. 941[82] refers to a fresh settlement necessitated by the drying up of an old irrigational canal. Thus it appears that during the time of draught and drying up of canals and tanks, the rulers were obliged to either revise or remit the land revenue.

An inscription from Bāgaḷi of A.D. 991 clearly shows that the tax settlement of the time of the Rāshṭrakūṭas was revised during the time of the Chalukyas. And again on representation made by the Mahājanas and merchant guilds the old settlement was approved.[83]

Sometimes the assessment was revised in the case of the fixed sum exacted from the gifted villages. For instance, an inscription of the time of Vîra-Ballāḷa dated A.D. 1174 states that earlier to this date the revenue

derived from the agrahāra Nēralige was 400 gadyānas but from that date onwards it was to be 1000 gadyānas.[84]

During the Vijayanagara times also land revenue settlement underwent occasional changes. Rice after a careful study of the Makenzie M S S has come to the conclusion that "in the time of Krishṇadēvarāya and Achyuta Rāya the revenues of the Vijayanagara State were first reduced to a regular form ..."[85]

From the foregoing discussion it is evident that the revenue settlement was subject to periodical revisions on the individual fields which were under the direct control of the king's officers. Otherwise, a variety of land measurements like linear measurements, area measurements and capacity measurements did not have justification.

## (E) The Rates of Land Revenue Assessment

According to the principle of equity the rulers were expected to follow a definite rate of land revenue assessment universally applicable to all. That the rulers of ancient times were not free to exact taxes as they liked is evident from the seriousness with which the ancient Hindu law givers have treated the problem of the rate of land revenue.

The idea of the rate of land revenue is as old as the idea of taxation and the institution of kingship. It has been shown earlier how the idea of taxation emerged as a result of a contract between the king and the people. In that very contract were the germs of the rate of land revenue. It was then agreed that the king would be entitled to a sixth share, i.e., <u>shadbhāga</u> of the produce in return for the protection he ensured to the people. It is interesting to note that <u>Arthaśāstra</u>,[85-a] <u>Manusmriti</u>[86] and <u>Mahābhārata</u>[87] have all recommended a sixth part (<u>shadbhāga</u>) as the share of the government.

But Śukra[88] on the other hand gives a wide variety of rates ranging between 8% and 50% of the produce. Elsewhere, Kautilya[89] and Manu[90] also have recommended varying rates of land-revenue assessment. For instance, if Kautilya contemplated on the share of 25% of the produce, Manu recommended sixth, eighth and twelfth part of the produce. Thus, it is evident, that the sixth part of the produce, as the legitimate share of the king, was of the normal times, particularly, when the kingdoms were small and the responsibilities were few and simple. Other rates on the other hand, were to be applicable under particular circumstances. It thus appears that the law-givers had in their mind the principle of differential taxation while

recommending a wide range of tax rates. The principle of differential taxation presupposes the settlement of land revenue with rates varying according to the sowing capacity, fertility of the soil, irrigational facilities, and the kinds of the crops grown, etc. The Mānasōllāsa,[91] for instance, recommends that the king should exact 1/8th, 1/12th or 1/6th of the crops and that these rates should be applied according to the yield and the type of the soil.

But the problem is as to what extent these recommendations of the law-givers were followed in practice. Some scholars like A.S. Altekar,[92] B.A. Saletore,[93] A. Appadorai,[94] and T.V. Mahalingam[95] have attempted to deduce the actual rate of assessment in practice with the help of epigraphical evidence. Altekar, after analysing all the available evidence of the time of the Rāshtrakūtas arrives at the conclusion that "the effort to determine the incidence of actual taxations on the agricultural land in the Deccan of our period cannot succeed in the present state of our knowledge."[96] And then depending on the information in Tamil inscriptions he comes to the conclusion that "the land taxation ... under the Hoysalas may have been as high as 20 per cent of the gross produce."[97] Other scholars referred to above in working out the rate of revenue assessment have entirely depended on Tamil records. Therefore,

it is better if the rate of revenue as it prevailed in Karnataka during the period under study is worked out with the help of Karnataka sources.

The injunctions of the early mediaeval law-givers and some epigraphs seem to help us in this respect. Sūktisudhārnava emphasizes the maxim that "the kingdom wherein the king exacts a sixth share of the produce and protects it without fail will prosper."[98] Similarly, Vijñānésvara while commenting on a passage suggests that a king protecting his subjects by just means and the way prescribed by the science of polity will acquire 1/6th of the merit earned by such subjects. Therefore, protecting ones own subjects is the greatest of all the gifts.[99]

This passage indirectly suggests that the king was entitled to 1/6th of the earnings of the people.

Similarly, Mādhavāchārya in his Parāśara Mádhavîya lays down that the king drawing revenue from his subjects should take the sixth part of the actual produce.[100]

Epigraphs reveal that the percepts of the ancient law givers were meticulously followed in practice during the late ancient and early mediaeval period. A Kadambas

record, for instance, suggests that sixth share was the King's share.[101] The sixth share amounts to 16.25 of the produce. An inscription of the time of Hoysala Narasimha dated A.D. 1230 is interesting in this respect. It records a grant of two villages and mentions the total produce of the two villages and the taxes due from them. Of the two villages one was Kadalūr, the total income from it was forty niskas less two pana whereas its rent was six niskas. The second village was Chikka-Kadaluru and its income was twenty-six niskas five panas and the tax due from it was four niskas.[102] The interesting aspect of this epigraph is that in the case of both the villages the tax due amounted to 15% of the total produce. In the case of Kadalur $\frac{6}{40} \times 2 = \frac{3}{20} \times \frac{5}{5} = \frac{15}{100}$ i.e. 15% and in the case of Chikkadalur $\frac{4}{26} \times \frac{4}{4} = \frac{16}{104}$ i.e. 15% is certainly little less than 1/6th of the produce. Though solitary, this instance is important because it conforms to the maxim emphasised so much in the law-books and contemporary literary works. Thus, it may be concluded that during the Chalukya-Hoysala epoch generally and throughout Karnataka the incidence of taxation was roughly 16% or 1/6th of the total produce.

That the rate of land revenue on irrigated lands was higher than dry lands is borne out by an epigraph dated 1071-72[103] which records that the land revenue promised by the people was 1/3rd on the lands below a tank

on which paddy was grown. It is interesting to note that Śukra prescribes 1/3rd of the produce from lands irrigated by tanks and wells.[104] Similarly, several inscriptions from Tamil Nadu parts of which for sometime were under the Hoysaḷas, reveal that the rate of assessment of the Hoysaḷas was very high and had completely upset the economy of the area. Thus, for instance, an inscription from Srimushnam in the South Arcot District dated A.D. 1504 records that "the rates of taxes had become exhorbitant in the time when the country was in the hands of the Kannaḍigas. The cultivators, owing to the oppression had dispersed and the svarūpa scattered ..."[105] Similarly, another inscription dated A.D. 1501 records the sale of lands by the Marava inhabitants of Velangudi as they had no means of discharging their revenue dues to government because "it was the period of the occupation of the Kannadigas or Karnatakas."[106]

These two and other such instances indicate that the rate of assessment in those parts during the time of the Hoysaḷas was higher than elsewhere in the Tamil country. However, this can be explained by citing two probable reasons. Firstly that the occupation of the territory must have caused great confusion in the country. Secondly the Hoysalas must have exacted exhorbitant taxes from the people whom they had subjugated. However, these examples, need not be taken to indicate the taxation of the normal times.

During the Vijayanagara times the rates of the land-revenue were exhorbitant. Sometimes it was 50% of the produce. It is evident from both epigraphs and literary works. From an inscription dated 1370 A.D. it is learnt that out of the income from the newly formed villages, half being assigned to the king, fifty honnu were reserved for the god (of the village) and the balance was remitted as uttār.[106-a] According to Nuniz "The lands, they say, yield a hundred and twenty lakhs of which they must pay sixty to the king."[106-b] This fact is further proved by the instances of people deserting their villages for their inability to pay the higher demands of the government during the Vijayanagara times.[106-c] However, it appears that the rates of land revenue in the Vijayanagara were slightly higher than those during the preceding centuries.

## Section 2: Land Revenue Proper and The Allied Charges

The land revenue proper was called by different names at different times in the records of Karnataka. D.R. Das states that the absence of references to bhāga in the Śātavahana records need not lead one to conclude that there was no land revenue system during the Śātavāhana period in the Deccan.[107] Further, on the strength of a reference to Kārukara and deyamēya occuring in a Śātavāhana record Senart

says that they were the same as dhānyahiraṇyadēya of the later records,[108] and interprets it as the king's share in kind and cash. D.R. Das following Senart concludes that "the existance of land-revenue in the Deccan during the Śātavāhana period thus seems to be beyond doubt."[109]

The term bhāga in the sense of Land Revenue rarely occurs in the records of Karnataka.[110] The term ṣaḍbhāga occuring in nīti literature in Karnataka,[111] However, indicates the sixth share of the agricultural produce.

The main item of the land revenue during the early Chālukya and Rāshṭrakūta records appears to have been mentioned as kara. The term kara as the nomenclature of a specific tax on land occurs in the records of Northern India and South and it was in vogue since the time of Kauṭilya. Naturally, its connotation must have varied from time to time and from region to region. After a careful examination of the explanation given by Smṛiti writers, works on polity and the views of modern scholars, D.N.Jha has arrived at a conclusion that "... the term kara is used indiscriminately in both general and specific senses in varying contexts, and it is difficult to ascribe any definite meaning to it. It seems to have been some kind of land revenue, but its exact nature cannot be determined."[112]

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A critical examination of the records of the region under survey mentioning *kara* alone is expected to reveal its proper meaning and nature of its levy.

The Sorab grant of Vinayāditya dated A.D. 694 records the grant of a village free from *kara*.[113] In this instance the village granted was exempted from only one tax viz., *kara.*. In other words, the right to collect only *kara* was transferred to the donees of the village granted. Therefore, the income from *kara* must have been regular and substantial enough to cater to the needs of the village. Since in villages land revenue was the only major source of income *kara* here might have stood for the land revenue. The copper-plate grant of Pulakesi II, on the other hand, records the grant of Makarappi along with treasures, (*nidhiḥ*), deposits (*upanidhiḥ*) assignments (*kliptaḥ*) and extra-taxes (*uparikaraḥ*).[114] Here the tax *kara* is conspicuous by its absence. In this case it appears that, while the income from various other sources was granted, the state must have retained for itself the income from the land tax, viz., *kara*, which was a major source of revenue to the state.

Sometimes, grants of *śulka* and *kara* alone were made. An inscription of the time of Chālukya Jagadēkamalla II dated A.D. 1140 registers a grant of land and house free of *kara*

and śulka.[115] Here, perhaps the taxes on land and houses are mentioned respectively as kara and śulka. Similarly, an inscription from Gadag registers a grant of a village along with śulka and kara.[116] As the land revenue and commercial taxes (śulka) formed the two main sources of income from a village, there is reason to believe that the term kara here also would mean the land revenue proper. Besides, such passages as nabhōjyā nakarágrāhyā vipradattā vasundharā ("the land granted to the brāhmaṇas should neither be enjoyed (by others) nor taxed") frequently occuring in the records of Karnataka[117] clearly reveal that the term kara would mean nothing but the land tax. But the records do not provide us with sufficient details to form any idea about the levy of the kara. However, an epigraph dated A.D. 1169 from Halsi, while registering the grant of the village of Sindavalli states that the village was granted with the right to collect kara and upakara but was exempted from other royal dues.[118]

Another fiscal term occuring in the records of the Chālukyas of Bādami and the Rāshṭrakūtas that requires to be reviewed in this context is udranga. The British Museum Plates of Pulakēsi I mention undranga as one of the fiscal immunities granted to the donees.[119] In another Chālukya record also there is a reference to udranga as a tax.[120]

In these records the term is invariably accompanied with another fiscal term uparikara.

The term udranga appears to be of non-Aryan origin. It sounds very strange. Moreover records mentioning udranga do not give any additional details enabling us to interpret the term satisfactorily. This term has defied the attempts of great scholars like Flect,[121] Buhler,[122] Ghoshal,[123] Sircar,[124] Maity,[125] Niyogi[126] and others at interpreting it. However, D.N. Jha, who has critically examined and rejected the views of all these scholars has arrived at the conclusion that "... any attempt to determine its exact nature will only be conjectural unless some fresh evidence is forthcoming."[127] Altekar who has critically examined the records of the Rashtrakutas however takes udranga and uparikara to be the same as bhāgakara and bhōgakara respectively and explains bhāgakara as the king's claim for 6th part of the produce of the land and bhōgakara as the petty taxes that were to be paid in kind to the king every day.[128] This view of the learned scholar appears to be quite plausible.[129]

Altekar's attempt to equate udranga with bhāga and uparikara with bhōga seems to unlock the problem centring around the elucidation of some important revenue terms like kāru-kara, dēya-mēya, dhānya-hiraṇya, udranga-

uparikara, klipta-upaklipta, siddhāya-kirukulāya and kara-upakara, etc. These sets of two fiscal terms appear to be synonyms. The first term in each set stood for the land tax and the second for the additional demand made over and above the land tax. Extensive period, change in dynasties and vast territories with various linguistic and administrative influences can alone explain the use of multiplicity of terms to denote land revenue and other allied charges.

The main item of the land revenue during the period of seven hundred years from 9th to 16th century was generally designated as siddhāya. There are no two opinions about it being a compound of two terms siddha + āya. K.A.Nilakantha Sastri takes it to be 'the name applied to the traditional land tax always taken for granted and not in need of any fresh regulations or prescriptions".[130] Fleet takes it to mean "the established hereditary dues".[131] Saletore[132] is inclined to take it as a fixed rent.

A little more careful consideration reveals that siddhāya was not a fixed sum. It was subject to modifications. The qualifying affixes like pūrvada[133]

(earlier) and prati[134] (revised) and modala (original)[135] clearly show that siddhāya was subject to revision. Besides, the Neralige grant of Vīra Ballāla dated A.D. 1195 states that "once the revenue from Neralige was 400 gadyānas and now ... 1000 gadyānas".[136] The term siddhāya is invariably mentioned to denote the fixed sum of quit-rent from the villages granted to the brahmanas, teachers, temples, etc.[137] Naturally it included the income from all the sources like, land-revenue, toll-duty, social taxes, contributions, etc. This is evident from the Neralige grant mentioned above which clearly states that "the revenue derived from Neralige once was 400 gadyānas. Now with the addition of toll on arecanuts, and miscellaneous revenue, rent fixed and derived collectively they pay gadyānas one thousand".[138] Siddhāya thus was not the general land-revenue proper, but a lump-sum quit rent collectively derived from the villages granted. But there are also instances where the term siddhāya is used to denote the land revenue. An inscription from Munavalli dated A.D. 1222 of the Yadava King Singhana records the grant of siddhāya on the betel-leaves garden.[139] Siddhāya was generally collected in cash and sometimes in both cash and kind.[140]

Some records no doubt give details of the total siddhāya from certain villages granted to the learned brāhmaṇas and temples, but the revenue from such villages was not fixed according to the usual rates of revenue. Therefore, any conclusion based on details drawn from such instances would be misleading.

Besides the regular land revenue the cultivators were expected to pay a variety of additional taxes on their lands. One of such demands which occurs so frequently in the records of Karnataka was the dasavanda.[141] The term dasavanda is undoubtedly the corrupt form of the Sanskrit term daśabandha. In Arthaśāstra[142] the term daśabandha is used to mean the share of one tenth of the produce given by the landlord to a cultivator or to a labourer. To Manu[143] it meant a fine on witnesses of loans who did not appear whenever called for. Vijñāneśvara[144] explains pañchabandha as pañchamamsa, i.e., 5th part. Modern scholars also have interpreted the term daśabandha in a number of ways. K.A.Nilakantha Sastri[145] thinks that the term stood for marking one tenth of the income for a specified public purpose. According to Saletore[146] "a permanent grant of land under a tank was called as

dasavanda". Further he adds that "Dasavanda was a rent free land granted for building or repairing a tank on condition of paying one tenth (or a small share) of the produce". According to Wilson,[147] daśabandham is a deduction of 1/10th of the revenue on account of compensation for some public work, as the construction of a tank, etc." D.C.Sircar[148] has attempted to explain the term in a number of ways, viz., "(i) one tenth of the revenue set apart for repairs to the tanks and wells for irrigation purpose, (ii) the land the income from which would be equal to the amount thus set apart, (iii) sometimes it (daśabandha) meant the right of collecting 1/10th of the produce of lands irrigated from the waters of a tank or well by the person who repaired the water source. When the canals and tanks were repaired by the state the daśabandha was to be paid to the royal treasury".

According to B.L.Rice Daśabandha is a rent-free land granted for building or repairing a tank on condition of paying one-tenth (or a small share) of the produce.[149]

The dasavanda was also levied on the sale of commodities. An inscription states that the excise-collectors granted the dasavanda out of the income from that place.[150] Another inscription records the exemption of dasavanda out of the perijunka on the commodities of the place.[151] Sometimes dasavanda was imposed on professions also. Thus, for instance, the Lakkundi inscription[152] dated A.D. 1118 registers the gift of akkasāliya-dasavanda, i.e., income from smithy.

The Kannada equivalent of dasavanda was pattondi which means 1/10th of the produce. This term occurs in the earliest known Kannada inscription from Halmidi of C.A.D. 450.[153] Similarly, the 5th portion of the produce or income was known as aiydondi. These terms occur in the records of 10th century A.D.[154]

The aforesaid views and instances reveal that dasavanda was an additional tax for the purpose of maintaining the irrigational works like tanks, wells and canals. Further it may be stated that the term bandha means a water-reservoir, a dam, etc. For their maintenance the 1/10th of the income from agricultural

taxes as well as taxes on trade and commerce was levied. Sometimes the income from a strip of land was allotted for the maintenance of tanks, etc. Such a piece of land was also known as dasavanda land.[155]

Besides dasavanda, the agriculturists were expected to contribute towards the maintenance of irrigational channels. Such a tax was known as kāvaliya-sunka[156] (tax on canals). Besides, irrigational charges known as bittuvatta,[157] Nīrkuli,[158] Katte,[159] Kere,[160] Kāluve,[161] etc. were also levied on the agriculturists.

Yet other minor taxes the agriculturists were required to pay to the state were antarāya, aruvana, etc. Antarāya[162] of the later times might be the same as antahkara of the time of the early Kadambas. The Kūdgere plates of the Kadamba ruler, Vijaya Śiva-Māndhātrivarman,[163] for instance, mention antahkara which has been translated as internal tax. However, D.R.Das takes it to mean taxes payable to the village authorities as against those payable to the king. In an inscription dated A.D. 1071-2 it is prescribed that two kāsu should be paid for each plough on account of

the tax known as antarāya.[164] Therefore, it might have been the professional tax levied on agriculturists.

Another small customary levy from the agriculturists was known as a aruvaṇa, the nature of which is not clear. Collection of aruvaṇa was in vogue in the Tamil country also. Perhaps on the strength of the Tamil records Sircar takes it to mean the tax of six paṇas levied on mānya lands.[165] Certainly, this is quite acceptable. The Bhoja grant of Ratta king Kartavirya IV dated A.D. 1208 mentions aruvaṇa tax on mānya lands.[166] Further, it is evident from the fact that private individuals made grants of land to temples to enable them to pay the aruvaṇa tax. Ingalesvara inscription of A.D. 1129, for instance, states that 100 mattar of black soil and a garden were granted towards the payment of aruvaṇa by one Śrîkaraṇa Nîlakaṇṭha-nāyaka.[167] Similarly, Muttagi inscription of the time of Kalachuri King Sōvidēva dated A.D. 1165 records the grant of 18 mattara of land as aruvaṇa land to god Chennakesava of the place.[168] From these examples it is clear that the mānya lands were expected to contribute something towards state-treasury. These nominal charges were known as aruvaṇa. The devotees

of gods made grants of lands to enable the holders of such *mānya* lands to pay the *aruvaṇa* tax without suffering any loss of income from the *manya* lands. An inscription from Konnur (Belgaum district) further substantiates this interpretation. It states that the donees might enjoy the grant after paying six *gadyāṇas* to the king as *aruvaṇa*.[169] It is interesting to note here that *aruvaṇa* tax is mentioned as six (aru) *gadyāṇas*. *Aruvaṇa* is probably derived from *aru* + *paṇa*, i.e., a nominal levy of *six panas*. It might also have been derived from *are* + *paṇa*, i.e., half of a *paṇa* thereby meaning only a nominal charge. *Aruvaṇa* is often associated with *nibandha*[170] which according to Ghoshal[171] means revenue assigned. Thus *nibandhadaruvaṇa* would mean a nominal tax on the revenue assigned.

The agriculturists who used manure, perhaps, were expected to pay a manure-tax known as *tippe-sunka*.[172] The suffix *sunka*, however, leads one to think that it might have been a tax on transport, sale and purchase of manure rather than on its use. Besides, farmers were also required to pay occasional levies. *Kodaviṣa*[173] was a tax levied on oxen, *bîravaṇa*[174] a tax for the maintenance of the war heroes. *Malabraya*[175] was a tax levied on garden crops.

From the foregoing account of land revenue proper and the allied charges it is evident that the land revenue was designated by different names at different periods of Karnataka history. It is also clear that taxes were levied on a variety of land holdings like individual holdings, community holdings and manya-lands, etc. The professional taxes and the water-cess were levied in addition to the major land revenue.

## Section 3: The Land Revenue Collection

### A. Methods of Collection

An ever repleting royal treasury pre-supposes an intensive exploitation of the various sources of revenue. The full exploitation of the sources of revenue would be possible only with an elaborate arrangement for the collection of the revenue. A critical analysis of the available epigraphical data reveals that rulers employed various methods to collect land revenue at different periods of Karnataka history. Different methods followed at different times may be grouped

under two broad heads, viz., (i) direct method and (ii) indirect method.[176] It is interesting to note that both the methods of land revenue collection were in vogue in Karnataka at one and the same time.

(i) Direct Method

Under the direct method, the king set up a heirarchy of officials for the purpose of collecting the land revenue. These officers were either of hereditory nature like that of the village headmen or were created by the king for this very purpose. In the chapter on Administration of Taxation, a detailed account of various officers beginning from the provincial governor to the village headman engaged in revenue administrator, has been given. Gāvuṇḍa, the village headman stood at the basis of the entire revenue system. He directly approached the individual land owners for collecting the land revenue on behalf of the king. He was assisted by village servants like Taḷāra in the actual collection of land revenue. Sēnabōva maintained the records and the accounts of land-revenue. The Sēnabōva helped the gāmuṇḍa in the collection of land revenue by providing him with the necessary details. Sometimes the village headman was

also assisted by the village ayagārs and guilds in the actual collection of the revenue. After the completion of the collection, it was also the responsibility of the village headman to remit the same to the nādagāvuṇḍas. Like the gāvuṇḍas, the nādagāvuṇḍas were also hereditary officers who were responsible to the king. They made arrangements to collect revenue from village headmen and the stipulated rent from mahājanas of the agrahāras. In this work they were assisted by the Nāḍa Sēnabōva and the nāḍu assembly. The nāḍa gāvuṇḍas in their turn remitted the revenue thus collected to the provincial governors whose main duty was to supervise the land revenue collection of the area under their jurisdiction.

Besides these hereditary officials, there were a number of officials appointed by the king to collect the revenue. They are mentioned in the records as manneyas, prabhus, heggaḍes or pergaḍes.

(ii) Indirect Method

The method of land-revenue collection in which the king and his officers were far removed from the tax payers and some intermediaries stood between the two

may be termed as an indirect method. One of the indirect methods of land revenue collection was the practice of making grants of villages to temples (Dēvadāna lands) to brahmans (agrahāras) and to the officials in lieu of their salaries. Grants of villages essentially meant the transfer of power of collecting revenue to the grantees. In all these cases the donees themselves made their own arrangements to collect the revenue.

Sometimes the tax-income was assigned for the upkeep of tanks. For instance water-cess[177] or tank-cess[178] was earmarked for the maintenance of tanks. Sometimes the village assemblies through their committees collected taxes such as bittuvaṭṭa, taḷārika, bālapana, etc.[179] In all these cases the responsibility of land revenue collection was actually shifted to the assignees of the taxes. The assignment of taxes never caused any loss of revenue to the state.

Another indirect method of land revenue collection was the farming or renting out the revenue to the highest bidders. Śukra[180] lays down that "having determined the land revenue of a village,

the king should receive it from one man in advance or guarantee (for the payment) of that either by monthly or periodical instalments". Saletore[181] thinks that terms such as pindadana, guttage, kattuguttage mentioned in the records obviously indicate the prevalence of the practice of farming out the revenue. Inscriptions of 12th and 13th centuries abound with references to such terms as guttige-pinda-dāna, etc. Saletore[182] has quoted a number of examples from records to show that the renting of revenue had become a regular practice in 12th and 13th centuries. But unfortunately none of these records makes any specific references to the guttage system of revenue collection and they only state the kind of exemption the grantees enjoyed. Thus it appears that kattuguttage and pindadāna were collective taxes to be paid by the villagers rather than the rent to be paid by the holder of gutta to the king. Some inscriptions[183] mention Kattuguttage-pindadana as rent. Therefore it can be assumed that the practice of farming out revenue no doubt was in vogue although direct references to the same are not to be found in the records. Another reason for the assumption of this practice of farming out revenue

prevailed during Vijayanagara times is based on the popularity of the feudal elements during that period. Because farming out the revenue was one of the essential features of the feudal structure of administration.

As has been pointed out by the learned scholar Mahalingam, that the third indirect method adopted for the collection of the government revenues was the grant of territories to individuals in return for the payment of an annual tribute and the performance of military service to the king.[184] A few aspects of this system have been discussed in a section on nāyankara system in a Chapter on Administration of taxes below.

B. Mode of Collection

Ancient and mediaeval law-givers are rather silent regarding the mode of collection of land revenue, perhaps because there were only two alternatives. The kings could collect the land revenue either in cash or in kind. A careful study of inscriptions from Karnataka reveals that land revenue was collected both in cash and kind. References to such terms as davasāya.[185]

bhattāya[186] in epigraphs suggest the collection of revenue in kind. Similarly, the terms like suvarṇāya,[187] etc. suggest that the land revenue was also collected in cash. In one and the same inscription, sometimes, references are made to the revenue collections both in kind and cash. The phrase used to denote revenue collection both in cash and kind, viz., sakala suvarṇāya sakala davasādāya[188] occurs quite frequently in Kannada inscriptions. But, however, Firishtah represents the general belief when he says that under the Hindu monarches the revenue was paid only in kind.[189]

The collection of land revenue both in cash and kind does not seem to have undergone any change in the course of the history of Karṇataka. Altekar, however, asserts that during the time of the Rāshṭrakūṭas, the land revenue was largely collected in kind. But it appears that the Rāshtrakūta period was not an exception to the general practice of collecting land revenue both in cash and kind as it is shown below. Hardly there is any explicit reference to the land revenue system in the Śātavāhana records. The absence of references to the land revenue in the Satavahana

grants has led scholars like Ghoshal to conclude that "the king's revenue was derived only from his own allotments in the villages and not from his share of the agricultural produce of the villagers".[190] But occurence of the terms like Kārukara and dēyamēya[191] in one of the Satavahana land grants seems to suggest the prevalence of the land revenue system during the early period of Karnatak history. Senart takes dēyamēya to stand for dhānya hiranyadēya of later records and interprets it as the king's share in kind and cash.[192] The discovery of hoards of Śātavāhana coins is suggestive of payment in cash. The expression dēyamēya no doubt is of doubtful import but it appears to mean payment in kind.

The practice of collecting the land revenue in cash and kind continued during the time of the Kadambas and the Chalukyas of Badami. Inscriptions of this early period abound with expressions like Sadhānya-hiranya, davasāya, etc. which clearly prove that land revenue was collected in cash as well as kind.

But the controversy centres around the mode of collection during the Rāshṭrakūṭa times. Altekar, an authority on the Rāshṭrakūṭas, states that 'The land tax was collected usually in kind and rarely in cash'.[193] The learned scholar has rightly pointed out that "... the taxes in kind were those realized from lands and those in cash from other sources".[194] Thus, for example, we have the instance of the actual taxation of a village in Gangawadi which used to pay a tax of 20 kalañjus and 2000 measures of paddy.[195] In this case 2000 measures of paddy was the land-revenue and the 20 kalañjus might refer to the income from miscellaneous taxes. Similarly, in the case of Beli-ūr in Gangawādi province, the revenue assessed was 80 gold coins and 800 measures of paddy in A.D. 887.[196] Of this, 800 measures of paddy alone might refer to the land revenue and tax in gold might refer to the commercial taxes. But with regard to the Cambay plates of Govinda IV,[197] which mention the average land-revenue of each one of the 1400 villages to be 500 suvarṇas, the learned scholar argues that "the Dharmaśāstras laud to the skies gifts of gold and land but not of corn, and that may have been another reason for stating the revenues of these

villages in gold rather than in corn".[198] But this does not explain as to why the other records of the same time should mention land-revenue in corn and not at all in gold. There is another difficulty in accepting Altekar's argument that the land revenue was "usually collected in kind and rarely in cash" during the time of the Rāshṭrakūṭas. In the epigraphs of this period siddhāya is invariably calculated in gold coins and rarely in measures of corn. For example, an inscription from Daṇḍāpur dated 918 A.D. mentions that the chief dvijas gave joyfully as an income to perggere of the place from out of the village revenue in gold.[199] For this another explanation may be offered. In all the above cited examples the revenue assessed was on the entire village-lands and not on individual holdings. With regard to the collection from individual holders it appears that in the same village some cultivators might have paid in cash and others in kind. And it is true that the revenue from 1400 villages mentioned in the Cambay plates, stood for the collection of land revenue in both cash and kind. It may be suggested here that in the local records entries of the receipt of the tax was made both in terms of cash and units

of corn. And while making the same entries of tax collections in the Central register, however, the units of corn received were calculated in terms of gold coins. Thus it may be concluded that as in earlier times, during the Rāshṭrakūṭa times also land revenue was collected both in cash and kind and there was no rarity of collection in cash as suggested by Altekar. The practice of collecting land revenue in cash and kind continued during the Chālukya-Hoysaḷa period. Thus, for instance, the Madur inscription dated A.D. 1111 refers to the revenue as Davasāya.[200] On the other hand, an inscription from Naragund dated A.D. 1138 of the time of Somesvara III registers the grant of 50 honnu (gold coins) out of the siddhāya for the recitation of the purāṇa.[201] Besides these concrete examples, references to such general terms like sadhānya hiraṇya, etc. occur quite frequently in inscriptions of the Chālukyas and Hoysaḷas.

In the Hoysaḷa territory, though in the beginning the land revenue was collected both in kind and cash[202] during the later period, however, the payment in kind was gradually replaced by payment in cash. An inscription of the time of king Vīra-Ballāḷa

dated A.D. 1194 states that formerly they used to pay the revenue in kind, the grains being khāna, paddy, sesammum and jōla and now this amount would be paid in 1000 gadyānas to the vritti holders.[203] This instance leads one to conclude that the payment of land revenue in kind was gradually substituted by cash payment. Thus it appears that rulers had begun to realise the advantages of collecting land revenue in cash. Thus, for instance, King Harihara converted the payment of revenue in kind into the payment by cash for which certain rules were framed.[204]

However, taxes on land appear to have been collected both in kind and in cash till about the middle of the fifteenth century. For example, a damaged record dated A.D. 1488 registers a grant of a village with its dry and wet lands and its income in money and grain (Sakala-Suvarnādāya-Sakala-dhavasādāya).[205] T.V.Mahalingam, however, observes that there was a difference between the collection of the land revenue from wet lands and dry lands and says that "the taxes on wet lands which were earlier collected both in kind and cash came to be collected only in cash and this practice became universal in course of time and that

the taxes on dry lands on the other hand were collected only in kind".[206] While giving reasons for this difference, the learned scholar observes that the dry cultivation depended too much on the precarious rain fall and the produce from land was liable to vary from year to year and the government in their solicitude for their subjects took a stipulated share in kind from the yield on the land. But the wet cultivation which was not succeptible to such striking variations was of a different kind and hence the owners of wet lands could not have been put to much difficulty by the government levying taxes in cash on them".[207]

Payments due to the government were also collected in the form of services and supply of food, fodder and shelter. This aspect is dealt with exhaustively in Chapter IV of this thesis.

The foregoing discussion reveals that the land revenue was collected in kind, cash and in the form of service and other supplies as well. This practice which was in vogue in early centuries of the Christian era continued through the successive ruling dynasties of Karnataka. Though now and then attempts

were made to convert the payment in kind into cash, both the systems, however, continued. This practice of accepting land revenue in any one of the three forms, viz., kind, cash and services was based on one of the principles of taxation, viz., the "principle of convenience".

C. Instalments

That the canon of convenience was effectively implemented in day-to-day practice is proved further by the provision made for the payment of land revenue in a number of instalments. The payment was to be made either annually or bi-annually, quarterly or monthly. Śukra enjoins that the revenue of a village or group of villages should be farmed out to rich individual and the stipulated amount may be taken from him either in advance, i.e., in a single instalment or in monthly or periodical instalment.[208] Of course, it is rather difficult to ascertain the number of instalments in which the revenue from collective holdings was received. Since it was a question of convenience, perhaps there was no hard and fast rule regarding the number of instalments for paying the revenue from collective holdings.

But the government seems to have collected land revenue from individual holders either in two or three instalments. Harvesting time was better suited for collection of revenue as it was the time when the cultivators had either corn or cash sufficient enough to pay off the revenue. Thus the reference to mungāru[209] (meaning the first harvest) suggests that two instalments were fixed for the payment of land revenue. Further, the Lakshmēśvara inscription of Yuvarāja Vikramāditya[210] prescribes that the taxes (tere) were to be given to the dēśadhipatis every year in the month of Vaishākha and to the Srēṇis in the month of Kārtika. It implies that the farmers and artisans paid taxes in one instalment only.

In some parts of Karnataka the land revenue was collected in three instalments also. For example an inscription dated 1337 A.D. from Hassan district refers to mukkandāya which means revenue in three parts or instalments.[211]

Thus it appears that for the convenience of the cultivators the land revenue was colledted in a number of instalments. In the case of the contractors

of revenue or collective holders of the land, the revenue was collected periodically and in case of individual holders land revenue was collected in one, two or three instalments at the time of harvest.

D. The Revenue Calendar

The land revenue was usually collected at the time of the harvest. Thus the harvest time may be regarded as the commencement of the revenue year. From a passage in the *Yaśastilaka Champū* it appears that the ministers and officials in charge of Land Revenue collection were instructed to approach the cultivators for the same at the time of harvest only.[212] The *Nītivākyāmrita* warns the rulers that the collection of dues (*Siddhāya*) while the ears of the corn are unripe depopulates the country.[213] According to Lakṣmeśvara inscription of *Yuvarāja* Vikramāditya, the revenue year started in the month of *Vaiśākha* for the farmers and perhaps the new year for the artisans in the month of *Kārtika*.[214]

During the Vijayanagar times, the revenue year commenced in September-October, with the celebrations of *mahānavami* festival for nine days.

Paes in one place mentions that in A.D. 1520, mahānavami commenced on twelfth of September.[215] Mahalingam observes that "it was during these nine days of celebrations, the king received all revenue of the kingdom.[216]

E. Revenue Receipts

Historians are yet to come across a reference to revenue receipts in the records of Karnataka. Sūktisudhārṇava, however, enjoins that siddhāya (revenue) should be collected after paying receipts[217] (patrasthitiyim siddhāyamam koḷvudu nṛipati). But how far this was followed in practice is difficult to ascertain. Nuniz, however, observes that the King of Vijayanagara did not issue receipts for the money he received from his "captains" though he punished and ruined them and took away their property if they failed to make their payments".[218] But it is not surprising that Nuniz who was an alien to Indian traditions, might have failed to grasp the fact that trust, faith and words were more valuable to Indian than receipts. Mahalingam, however, refuting Nuniz observes that "... such an elaborate machinery of revenue

administration managing large incomes and expenditure must have realised the use and importance of proper accounting and receipts".[219] But it appears that the villages were small, and the revenue administration was so thoroughly decentralised and systematised, that there was no need for issuing the revenue records. Absence of easy and abundant writing material like paper might also have made it more difficult.

## CHAPTER II

### Notes and References

1. EC., VIII, Sk. 263.

2. Artha., II, 6.

3. Rock Edict III, Pillar Edict IV.

4. Ghoshal, HRS., p. 53. In Arthaśāstra rajju is mentioned as a type of a tax that was collected for the purpose of measuring the land which perhaps directly went to the rajjuka, the officer in charge of survey.

5. EC., IX, Bn. 21. ✓

6. Ibid., XII, Tm 17.

7. EI., XVI, No. 21, p. 284.

8.& 9. Unpublished inscriptions for the first time brought to light by Dr. R.N.Guruv in his thesis, Kadambas of Goa, submitted to the Karnatak University, Dharwar.

10. Sūktisudhārṇavam, mantra, 13, p. 357.

11. Śukra, IV, 2, v. 247.

12. The functions, jurisdiction of these officials has been discussed in a chapter on Tax-Administration in this thesis.

13. MAR., 1924, No. 3, p. 39.

14. SII., XX, No. 107. In an epigraph of A.D. 1691, revenue record is mentioned as Kadita EC., VII, Sk. No. 79.

15. Desai P.B. Studies in Indian Epigraphy No. 47.

16. MAR., 1966, para 99.

17. MAR., 1933, pp. 117-20.

18. Ibid., 1966, para, 99.

19. EI., XV, p. 89.

20. SII., IX, (i) No. 77.

21. Ibid., Text: Phalvāgada mannige aruvana villa.

21-a. KI., II, p. 23.

22, 23 & 24. SII., XX, No. 35, KI., IV, p. 30. D.R.Das, however, classifies lands under six heads, viz., (i) Arable land, (ii) habilable land, (iii) pastures, (iv) gardens, (v) reclaimed land, and (vi) forests.

25. Mahalingam, T.V. SIP., p. 150.

26. EI., I, p. 6.

27. Mahalingam., op.cit., p. 150.

28. Das, D.R. Economic History of the Deccan, p. 44.

29. EC., VII, Sk. No. 263.

30. Ibid., VII, Sk. No. 120.

31. Ibid., VI, Tk. 45.

32. IA., VII No. XXXVIII., KI., I, p. 7.

33. SII., XX, No. 21.

34. Shivanna K.S. "Some Aspects of the Agrarian System during the Hoysala Period", Śrīkanthika, p. 293.

35. IA., VII, p. 209; SII, XX, No. 62.

36. Kuppuswamy G.R. Economic Conditions in the Mediaeval Karnataka, pp 19-20 Das D.R., Economic History of the Deccan, pp. 19ff.

37. Ghoshal U.N., HRS., pp. 29-34. While refering to the term Sivala occuring in record of Ratta Prince Shantivarma, Altekar Rashtrakutas, p. 239) states that its meaning is not definitely known. But Sivala is the same as Sīta of Arthaśāstra meaning crown lands.

38. Das, D.R. Economic History of the Deccan, p. 21.

39. Ghoshal U.N., op.cit., p. 31.

40. Ibid., p. 49.

41. Artha, II, 15.

42. Quoted by Jha D.N. The Revenue System, p. 36.

43. Śukra, I, 309.

44. Ibid., IV, 2, v. 247.

45. Ibid., IV, 2, vv. 248-52.

46. IA., VII, p. 209.

47. EI., XIV, p. 366.

48. KI., II, pp. 11-14.

49. Ibid., IV, pp. 101-102.

50. EI., VII, p. 26.

51. EC., XI, Chitradurga, No. 74.

52. IA., VI, p. 103.

52-a. SII., XI(1), No. 117.

53. MAR., 1923, p. 36.

54. MAR., 1920, p. 36.

55. SII., XX, No. 205.

56. EC., V, Ak. No. 120; KI., I, p. 65; SII, XI (ii), 141

57. Artha, V, 15. ~~See~~.

58. Ghoshal U.N. HRS., p. 37.

59. EHD., p. 412.

60. For details see EC., VI, Tk. No. 43.

61. EC., VIII, Sb. No. 83.

62. Ibid., V, Cn. No. 170.

63. Artha, III, 9.

64. Mahābhārata, Santi, 88.

65. Śukra, IV, 2, vv. 242-44.

66. EC., III, Sr. 148.

67. MAR., 1924, p. 39.

68. EC., V, Bl. 175.

69. From an unpublished thesis, Kadambas of Goa, by Dr.R.N.Guruv, submitted to the Karnatak University, Dharwar.

70. EC., IX, Ht. No. 50.

71. MAR., 1920, p. 35.

72. Sewell, For Emp. p. 365.

73. Altekar, A.S. Rashtrakutas, pp. 224-225.

74. EI., XIV, p. 366.

75. Altekar A.S., op.cit. pp 224-225

76. EC., VIII, Tl. No.15.

77. EHD, pp. 389-90.

78. Lallanji Gopal, Economic Life of Northern India, p. 36.

79. Saletore B.A. SPLV., Vol. I, p. 458.

80. KI., I, p. 20.

81. Arthaśāstra, no doubt, makes provision for the fixed revenue, i.e., Klipta, but it might have been on the villages granted.

82. EC., VIII, Sb. 83.

83. SII., IX, (i), 74.

84. MAR., 1923, p. 36.

85. Rice, Mys. Gaz., Vol. I, p. 578.

85-a. Artha, II, 15.

86. Manu, VII, 130.

87. Mahābhārata, Santi, 69.

88. Śukra., IV, 2, vv. 227-230.

89. Artha., II, 35.

90. Manu., VII, 130.

91. Mānasōllāsa, III, vv. 163-164, p. 44.
Text astamo dvādasō vā-api sastō
bhāt dhānyato nripaih ādeye phala
kshetranu rūpēna grihniyāt
tatkaram nripah.

92. Altekar, A.S., Rāshtrakūtas, pp. 217 ff.

93. Saletore B.A., SPLV, Vol. I, p. 190.

94. Appadorai A., Economic Conditions in
Southern India., Vol. II, pp. 673ff.

95. Mahalingam, T.V., SIP. p. 162.

96. Altekar, A.S., Rāshtrakūtas, p. 221.

97. Ibid., p. 223.

98. Sūktisudhārnava, mantra v. 22. p. 358.
Text: āraneya bhāgadol maidōrire
sandondu bhāgamam kondu nripam
mīrade rakshise nādam bīrugumā
nādu mānade rājyasrīyam.

99. Mitāksara I, Ch. 13, v. 335.
Text: punyāt - sadbhāgam - ādatte
nyāyēna prajānām paripālanam.

100. Mādhavāchārya, Parāsara mādhavīya I, 403.

101. EC., IV, Hs. No. 18.

102. EC., V, Hs. No. 84.

103. MAR., 1923, pp. 117-20.

104. Śukra, III, 2, 120.

105. AR., 247 (c) of 1916. Quoted by Aiyangar S.K., Hindu Administrative Institutions in South India, p. 343.

106. Ibid.

106-a. EC., IX, Mg. 49.

106-b. Sewell, For Emp., p. 373.

106-c. For examples see Chapter VII of this thesis.

107. Das, D.R., Economic History of the Deccan, p. 54.

108. EI., VII, pp. 61ff.

109. Das, D.R. Economic History of the Deccan, p. 54.

110. The term rājbhāga daśabandha occuring in the Bennūr grant of Kṛishnavarma II may mean king's share from out daśabandha tax (EC., V, p. 594). In the Bādāmi Cave Inscription of Mangalīsha the expression bhūmi bhāgāpabhōga paryntam no doubt

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occurs but it has nothing to do with <u>bhāgakar</u> and <u>bhōgakara</u> on the other hand it may mean as long as this earth is available for enjoyment (KI, V, p. 4). Reference to <u>bhōgabhāgakara</u> occuring in the solitary instance of Sāmangaḍ Plates of Rāshṭrakūṭa King Dantidurga (IA, VI, p. 111) does not seem to indicate the prevalence of such a tax in Karnataka.

111. <u>Sūktisudhārnava</u> <u>mantra</u>, v. 22, p. 358. <u>Nēmināṭha</u> <u>Purāṇa</u> I, v. 50. p. 8.

112. Jha D.N., <u>Revenue System</u>, p. 48.

113. <u>IA</u>., XIX, pp. 148-150.

114. <u>Ibid</u>., VI, p. 74.

115. <u>SII</u>., XX, No. 111.

116. <u>EI</u>., III, p. 219.

117. <u>EC</u>., V, Hn. No. 115; <u>Ibid</u>., Bl. No. 148; <u>Ibid</u>., Hn. No. 94; <u>Ibid</u>., Ak, No. 126.

118. <u>KI</u>, V, No. 63, p. 235.

119. <u>IA</u>., VII, pp. 209-217.

120. <u>Ibid</u>., IX, p. 123.

121. "Share of the produce usually collected for the King CII., III, pp. 97-98.

122. "uddhāra and udgrantha are equivalents of udranga", IA., XII, p. 189.

123. "A tax on permanent tenants", HRS, p. 210.

124. Sircar, D.C. supports the view of Ghoshal Sel.Ins. p. 371, n.5.

125. (i) A water tax, (ii) A police tax. Economic Life of Northern India, p. 62.

126. She supports the second view of S.K.Murthy. See Economic History of Northern India, p. 187.

127. Jha, D.N., Revenue System, p. 56.

128. Altekar, A.S., Rāshtrakūtas, pp. 212 ff.

129. Jha, however, has shown that both bhōga and udranga occur in one and the same records and hence cannot be the same. op.cit., p. 54.

130. EHD, pp. 389-90.

131. IA, VI, p. 141.

132. Saletore, B.A. SPLV, Vol. II, p. 458.

133. KI., V, No. 24.

134. IA., XIX, p. 64.

135. EC., V, Cn. 200, Ibid., Ak. 116.

136. MAR., 1923, p. 36.

137. IA., XII, pp. 255-56; MAR., 1921, p. 24; EC., V, Bl Nos. 66, 89, 115; Ibid., Cn 179, 211; Ibid., Ak., 116.

138. MAR., 1923, p. 36.

139. KI, I, p. 69.

140. MAR., 1921, p. 24.

141. EC., V, Bl. No. 245 dated A.D. 420; IA., XXX, p. 107.

142. Shamasastri R., Arthaśāstra of Kautilya, p. 200.

143. Manu, VIII, 107.

144. See Dikshita R.R. "Daśabandham", JIH, Vol. XIII, pp. 175 ff.

145. EHD, p. 414.

146. SPLV., Vol. I, pp. 171-172.

147. Wilson, A Glossary of the Judicial and Revenue Terms, p. 127.

148. *Ind.Ep.Gloss*, pp. 84 ff.

149. *EC*., V, Introduction, p. iii.

150. *SII*., IX (i), No. 235.

151. *EC*., XI, Dg. No. 80.

152. *SII*, XI, (ii), No. 193.

153. *MAR*., 1936, p. 73.

154. *Ibid*., 1926, p. 87.

155. *HAS*., No. 5, p. 8 (text), p. 11 (trans.).

156. *EC*., IV., Ch. No. 36.

157. *Ibid*., IX, Bn. No. 99; *Ibid*., V, Cn. No. 251.

158. *Ibid*., V, (ii), Hn. No. 34.

159. See Mahalingam, T.V., *SIP*, p. 166.

160. *Ibid*.

161. *Ibid*.

162. *MAR*., 1910, p. 29.

163. *EI*., VI, p. 14.

164. *Ibid*.,

165. Sircar, *Ind.Ep.Gloss*. p 29.

166. IA, XIX, pp. 242-48.

167. INKKS, pp. 18-19.

168. SII., XV, No. 111.

169. KI., V, pp. 17-18.

170. KI., V, p. 151.

171. HRS., p. 65.

172. EC., V, Cn. No. 203; EC., V (ii) Ak.No. 141.

173. Ibid., VII, Sk. No. 242.

174. Ibid., KI., IV, p. 13. (Also see Intr. pp. xxii-xxiii).

175. Kuppuswamy, G.R., Economic Conditions in Medieaval Karnataka, p. 155.

176. For name sake, the direct and indirect methods of land revenue collection should not, however, be mistaken for modern concepts of Direct Taxation and Indirect Taxation.

177. EC., V, (ii), Ak. 132; Ibid., No. 222.

178. MAR., 1931, No.1, EC., XI, Dg.No. 139.

179. EC., VI, Cm. 203; Ibid., V. Cn. 181.

180. Śukra., IV, 2, VV. 248-50.

181. SLVP., pp. 214-15.

182. Ibid.

183. KI., I, p. 65; EC., V, Ak. No. 120, SII, XI (ii), No. 141.

184. Mahalingam, SIP, pp. 179-80.

185. SII., XX, No. 60; KI, IV, no. 39. pp 85 ff

186. ARSIE., BKI, No 9 of ~~Vol.~~ 1936, A.D. 942; EC., V, Bl. No. 78.

187. EC., V, Hn. No. 36.

188. Ibid., II, Sb, 229.

189. History of the Rise of the Mahommoden Power in India, Vol. I, pp. 346-47.

190. Ghoshal U.N., The Agrarian System of Ancient India. p 35

191. EI., Vol. VII, Castle Ins. No. 14, p.

192. Ibid., Vol. VII, pp. 61 ff.

193. Altekar A.S., Rāshtrakūtas, p. 226.

194. Ibid.

195. IA., VI, p. 94.

196. Ibid., p. 103.

197. EI., VII, p. 26.

198. Altekar, A.S., _Rāshtrakūtas_, pp. 226-27.

199. _KI_., II, pp. 11-13.

200. _KI_., IV, No. 39, pp. 86-87.

201. _Ibid_., V, No. 24, p. 92.

202. _EC_., II, No. 229.

203. _MAR_., 1923, p. 36.

204. Wilks, _Historical Sketches of Mysore_, pp. 94-98, 126.

205. _EC_., II, No. 229.

206. Mahalingam, T.V., _SIP_, 176, The learned Scholar seems to have mentioned 'dry' land for wet land and _vice versa_. It is, however, believed to be an unnoticed error.

207. _Ibid_., pp. 176-77.

208. _Śukra_, IV, 2.

209. _EC_., XV, pp. 77, The term as it occurs in the records is _muggāru_. It may be the same as _mungāru_. Frequent references to _mungāruvana_ and _hingāruvana_ occuring in the records are known but unfortunately it has not been possible to trace them out at present.

210. *EI.*, XIV, pp. 190-91.

211. *EC.*, V, Ak. No. 67, The Begumra Plates of Krisna of the Gujarat Branch A.D. 888, suggests that the land revenue was collected in three instalments one in Bhādrapada, or September, one in Kartika or November, one in Kartika one in Māgha or March.

212. *Yaśastilaka*, Bk. III, p. 172. One of the charges brought by the spy against the minister was that the latter went to collect land revenue while the ears of the corn were still unripe.

213. *Nîtivākyāmrita*, 19, 15, 16.

214. *EI.*, XIV, pp. 190-91. According to Bhatta swamin, the land-tax was paid in the months of Chaitra and Bhādrapada, (Altekar, *Rāshtrakūtas*, p. 228). Kautilya states that the tax was gathered every year in Bhādrapada and Paushya. (*Ibid*).

215. Sewell, *For.Emp.*, p. 263.

216. Mahalingam, *SIP*, p. 185.

217. *Sūktisudhārnava*, Mantra, 13, p. 357.

218. Sewell, *op.cit.*, p. 263.

219. Mahalingam, *SIP*, p. 184.

# CHAPTER III

## COMMERCIAL TAXES

### Section 1: Taxes On Trade

Next to land revenue, taxes on trade formed a major source of income to the State. These taxes on trade are generally described in epigraphs and literary works of Karnataka as sunka, a corrupt form of the Sanskrit term Sulka. References to the latter term are not entirely lacking in the records of this region.[1]

Sunka is perhaps the most popular term used in the records of Karnataka to denote taxes on trade. The earliest reference to sunka occurs in the Badami inscription of the Chalukya king Vijayaditya Satyāśraya dated A.D. 699[2]. And from that date onwards its use becomes quite frequent with varying connotation at different contexts. Kauṭilya defines Śulka as taxes levied upon goods produced in the countryside and the capital city and intended to be sold out as well as those brought from outside the kingdom.[3] Sukra dwells at length on various aspects of Śulka. According to him the term Śulka includes both customs and excise.[4] After a resume

of the various views of Smriti writers and law-givers D.R.Das concludes that:-- "All this tends to show that though Śulka refers to taxes in a general way, it was mainly tolls paid by the merchants for various purposes, such as for crossing the rivers, for transit purposes, for protection against robbers and thieves as well as for clearing the customs dues".[5] Nilakantha Sastri takes the term Śunka or Śulka to mean "generally a contribution of some kind levied on goods, particularly those in transit".[6] The term Śulka which was largely employed independent of the kind of levy during the pre-Chalukya period came to be associated frequently with the kind of levy on mercandise during and after the Chalukya times. For instance, Perjjunka[7], i.e., major tax, Śārige-Śunka[8] or Chara-Sunka[9], i.e., transit duty, teppa-Śunka[10], i.e., ferry tax, etc.

Various taxes falling within the sphere of sunka have been classified by B.L.Rice[11] into three categories, viz., (a) Sthalādāyam, i.e., duties on goods imported to be sold out at one place, (b) Mārgādāyam, i.e., those on goods in transit through a district, and (c) Māmūlādāyam those on goods exported to or imported from foreign countries. This classification is broadly followed with slight modifications as under and the

various taxes on trade are discussed at length:

(a) Mārgādāya -- Transit Duties.

(b) Sthalādāya -- Taxes on Articles of Trade intended to be sold at a place, i.e., the Octroi duties.

(c) Māmūlādāya -- Customs Duties; and

(d) Excise Duties which may be discussed as Niyantranādāyam.

A. Transit Duties (Mārgādayam)

D.R.Das who has surveyed the records of the early dynasties of the Deccan and Karnataka states that till 6th century A.D. there are no references to the term Śulka[12] as such. However, the prevalance of transit duties during the early centuries of the Christian era cannot be denied. For, the reference to the maṇḍapikas in an epigraph suggests the prevalance of the practice of collecting transit duties. Hirehadagalli plates of Śivaskandavarman, for instance, make an explicit reference to the maṇḍapikas.[13] The maṇḍapikas were the officers in charge of customs-houses.[14] This clearly indicates that not only the transit duties were collected

but also permanent buildings were erected on the road side for that purpose and put under the charge of customs officers.

The prevalance of the practice of collecting transit duties during the pre-Chālukya period is alluded to by Fa-Hien, the Chinese traveller. This Buddhist monk wanted to go to Sri Lanka (Ceylon) by crossing the Deccan Plateau.[15] On enquiry he was informed that there the roads were infested with robbers and customs duties were too high to be borne. Therefore, he decided to change his proposed route to Sri Lanka (Ceylon).[16]

Besides, the mention of such terms as sārige-sunka[17], chara-sunka[18], margādāya[19] and mārgaṇaka[20] which were the transit duties and baṭṭeya sunka[21] (road cess), mēlvaṭṭeya sunka[22] (high-way tax), kīḷbaṭṭeya sunka[23] (tax on roads in the countryside), etc. clearly explain the prevalance of the practice of collecting transit duties in Karnataka.

During the post-Chalukya period more technical terms were employed to denote the transit duties. The transit duties are referred to as bhutavatta pratyaya, hejjuṅka or perjjunka, achchu pannāya or simply pannāya

bilkode, vaddarāvula, etc. The use of these terms continued upto the fall of the Vijayanagara empire. The real purport of these fiscal terms is obscure, ambiguous and uncertain. But what is more certain about all these terms is that they all refer to the transit duties. In this respect there is broad unanimity among scholars.

(i) Bhūtōpāttapratyāya

The term Bhūtōpāttapratyāya occurs in the records of the early Chālukyas and the Rāshtrakūtas.[24] The term ending with āya clearly indicates that it was a type of a tax. Besides the invariable occurance of the term in the list of taxes leaves no doubt about it being a kind of tax. On this issue there is no difference of opinion. But this expression has defied the efforts of scholars at finding its real meaning and the nature of the tax it denoted. Thus, for instance, a scholar has suggested that it indicates a tax for spiriting away the ghosts.[25] Another scholar tries to explain the term as a tax for protecting those who have come into existence.[26] Dr. Altekar refutes rightly the first view on the ground that "it is unlikely that the Brahmana donees would have ever consented to receive

for themselves such a tax", and the second on the basis that "since no other record mentions such a tax, it is almost uncertain that such a tax was not a universal one".[27] Hence both these views may be discarded without any serious consideration.

Dr. Ghoshal interprets this term to mean a revenue derived from the elements (bhūta) and the wind (i.e. vāta)[28]. However, he has confessed his inability to trace the precise meaning of this expression,[29] thus making room for others to explore the possibility of finding out its precise meaning. According to Dr. Altekar there are three versions of this expression as they occur in the records, viz.,

(i) Sambhritōpāttapratyāya,
(ii) bhūtapātapratyāya, and
(iii) bhūtavātapratyāya.

Further, the learned scholar first takes the two versions to be the same as bhūtavātapratyāya and interprets them to mean a tax (āya) on (prati) what has been taken into (upātta) and what has been produced (bhūta) in the village. And further, on the basis of an indirect evidence he comes to the conclusion that Śulka is nearly the same as the

bhūtōpāttapratyāya.[30] He also states that these two terms, viz., bhūtōvāttapratyāya and Śulka never occur together in the records of the Chalukyas of Kalyan and hence both mean the same.

But D.C.Sircar does not agree with the above interpretation of the expression in question. He states that all these three versions of the term are one and the same and interprets it to mean "the income resulting from storms, earthquakes, changes in the course of the rivers, etc."[31]

The aforesaid view of scholars may now be examined. Ghoshal, however, has admitted that the precise meaning of this expression is uncertain. D.C.Sircar's view that bhūtavātapratyāya means the income resulting from storms and earthquakes, etc. is untenable. For, the references to the term in records are so frequent as to leave one in no doubt that it was a regular source of State income. But the income resulting from storms and earthquakes, etc., as the distinguished epigraphist suggests, may occur once a while. Even if one assumes that it was an anticipatory tax, it can hardly be explained how it could escape the notice of ancient

Indian law-givers, particularly Kautilya who has taken so miticulous a care of every thing in life.

Altekar's conclusion that "these expressions refer to the general excise and octroi duties that were collected at the villages" and that "the śulka tax is nearly the same as bhūtōpāttapratyāya" is quite convincing although his elucidation of the expression could be slightly modified, as the tax (āya) on (prati) what had been taken in upon the back of (upātta or uvātta) the animals (bhūta).[32] In ancient and mediaeval times the articles of trade were generally carried on the back of the animals like oxen, horses, buffalows, etc. A large number of epigraphs from Karnataka describe the articles of trade brought on the back of animals like oxen, donkeys, buffalos, etc.[33] Similarly, in one place Nuniz says that "In both these cities there is no provision or merchandise whatever, for all come from outside on pack-oxen, since in this country they always use beasts for burdens, and everyday there enter through these gates 2000 oxen and every one of these pays three vintees except certain polled oxen without horns which never pay anything in any part of the realm".[33-a] Thus it becomes clear that the expression bhūtōpāttapratyāya stands for the excise

and toll duties levied upon the articles of trade carried on the back of animals.

It is difficult to say anything about the articles of trade on which this tax was levied, the rate of the levy and the actual proceeds from this tax to the government, etc. as the records say nothing except the name.

(ii) Vaddarāvula

Vaddarāvula is another fiscal term that has defied the efforts of the scholars in tracing its etymology. The earliest reference to the term vaddarāvula occurs in the Aihole inscription[34] of Vikramāditya II. From the frequency of references since then it appears to have been an important source of state income. The use of the expression invariably with taxes on arecanuts leaves one in no doubt that it was an excise duty on the sale of the said article. For instance, an inscription of the time of Vikramāditya VI records that Mahādēva Dannāyaka administering Vaddarāvula, granted toll duty on one lakh arecanuts.[34-a] Similarly, the Bēgūr inscription of the same time records that one Madiraja, an officer in charge of Vaddarāvula tax, granted the toll revenue on

three lakh arecanuts.[35] These and several other records show that vaddarāvula was a transit duty levied generally on the arecanuts intended to be sold out. But its real meaning has still been a hard nut to crack.

The scholars in the field generally agree about the composition of the term. It is a compound of two terms, viz., vadda + rāvula. But regarding the etymology of these two terms, there is a good deal of controversy among scholars. Saletore, for instance, takes vaddarāvula to mean imposts but he is not quite certain about it.[36] D.C.Sircar has not proceeded beyond recognising it as the "name of a tax".[37] G.M.Moraes suggests that it was a tax on water-supply.[38] G.R.Kuppuswamy considers vaddarāvula as an impost within the town or village limit. He splits the term as vadda + ūra + ola-sunka.[39] Kundangar holds that it was a levy on growing best cotton.[40] But none of these interpretations is convincing.

Perhaps the most serious attempt to elucidate the term vaddarāvula and other related fiscal terms was made by K.V.Ramesh. According to this learned scholar, the term vadda as also in the case of Vaddārādhane, vaddavyavahāri, vaddavāra, is the corrupt form of the

Sanskrit term vriddha meaning elder, chief, old, etc.[41] Then, he traces the origin of the term rāvula to rājakula and says that the expression Vaddarāvula, the corrupt form of vriddha rājakula means the subsistence allowance of the royal family.[42]

The derivation of the term vadda from vriddha cannot be refuted. But to trace the origin of the term vaddarāvula to vriddharājakula appears superficial. For, such a tax seems to have never been in practice. Nor the learned scholar has tried to establish the levy of a such a tax at any time of our history.

The attempt of K.V.Ramesh to equate vaddarāvula with Kumārvritti[43] also is not quite convincing. Because, vaddarāvula is undoubtedly a tax, whereas Kumārvritti is a land tenure. Even if assuming that the learned scholar has in his mind kumāraganike or kumāra gadyāna which were a type of occasional taxes paid to the royal prince, even then this equation does not hold good. For, Kumāragānike or Kumāra gadyāna were not regular taxes, whereas vaddarāvula was a regular tax, on articles in transit. There was a permanent department in charge of the collection of this tax and usually a distinguished minister was in

charge of it. Anantapālayya, the famour minister of Vikramāditya VI for example, administered the department of vaddarāvula in the year A.D. 1104.[44]

An inscription from Gauja in the Shikārpūr Taluka of the Shimoga District dated A.D. 1076 seems to give some clues to interpret the term vaddarāvula.[45] In this inscription vaddarāvula is described as piriya tere, i.e., a major tax.[46] It appears as though, the expression piriya tere is the very translation of the term vaddarāvula. In that case, it is not far from the truth. For the term vadda which is the corrupt form of the Sanskrit term Vriddha means piriya in Kannada. But how the term rāvula can be equated with tere or tax is rather difficult. It may not be wrong to trace the origin of the term rāvula to rājakula a compound[47] of rāja + kula. Here the term kula of the Dravidian origin means a tax as in case of Kirukula. And the term rāja may be taken to stand for the central government. In that sense the term rājakula may be taken to mean the tax due directly to the king or the central government. K.A.Neelakantha Sastri has shown that vaddarāvula belonged to the suzerain king and formed part of the central revenue system.[48] However, there is another

possibility of elucidating the term vaddarāvula. Vaddarāvula of Karnataka may be the same as the valadi tax of the Gupta times. Valadi was a tax on bullocks. The term valadi derived from a Sanskrit term Vardha means a bullock.[49] Similarly, Vadda of Vaddarāvula might also have been derived from Vardha thereby meaning a bullock.[50] Then rāvula may be taken to mean a burden. In that case vaddarāvula like bhūtavātapratyāya would mean a tax on the articles of trade carried on the back of the bullocks.

Vaddarāvula was a duty generally levied on the sale of arecanuts. Balligamve inscription dated A.D. 1129 seems to define the jurisdiction of both vaddarāvula and herjjunka taxes. It states that vaddarāvula and herjjunka taxes were imposed on articles like betel-leaves, arecanuts and grain, etc. which were meant for sale and purchase.[51] Hirehalli inscription of Vikramāditya VI indicates that the officer in charge of vaddarāvula had his jurisdiction over the sale of grain also.[52] Other administrative aspects of vaddarāvula tax are discussed in the chapter on the Administration of Taxes.

(iii) Achchupannāya

Pannāya was another major source of state income from transit duties. It is also mentioned in the records as acchu-pannāya. The meaning of this fiscal term is no less obscure than bhūtavātapratyāya or vaḍḍarāvula. This term, therefore, has aroused a good deal of controversy among scholars with regard to its derivation and nature. S.Gururajachar equates pannaya with pannasu, pannāsu of the Kannada records and concludes that "pannāya may mean the revenue derived from an estate that was granted".[53] In support of his statement he cites the Dambaḷ inscription of A.D. 1184[54] which refers to the pannāya tax levied on all the gardens. But it would be far fetched to link pannaya with pannasu or pannāsu. For, the latter two terms have nothing to do with the taxation system as nowhere in the records these terms occur denoting taxes. Whereas, pannāya undoubtedly was a tax. The term gardens referred to in the Dambaḷ inscription mentioned above, does not stand for the immovable estate as Gururajachar considers, but betel-leaves grown in the estate.

K.A.Nilakanta Sastri takes the term pannāya to mean an income from merchandise including octroi duties

levied at rates specified from time to time and collected either in kind or its equivalent in money as the case may be.[55] The interpretation of the learned scholar is quite reasonable although he has said nothing about the derivation of the term.

Pannāya was a tax invariably levied on the betel-leaves or betel-leaf gardens. For instance, Arasībīdi inscription of A.D. 1106 states that Mādhavabhaṭṭa, the minister in charge of Achchupannāya made a grant of income from betel-leaves to a charity trust (satra).[56] Similarly, in another inscription the same minister is stated to have made a grant of income from the betel-leaves.[57] Such instances can be multiplied to any extent to show that pannāya was a sales-tax on the betel-leaves. Therefore, it is quite likely that the term pannāya is derived from the Sanskrit term parṇāya meaning a tax on the leaves. The Sanskrit term parṇa means the leaf. The prevalence of the same type of tax in Northern India lends support to such an inference. The mention of parṇakara in the Machlishahar grant of Hariśchandra dated A.D. 1195 has lead the learned scholar Lallanji Gopal to think whether it could have been a tax on betel-leaves.[58]

Sometimes, the *pannāya* tax was also styled as *achchupannāya*.[59] D.C.Sircar takes the term *achchupannāya* in the sense of a department of taxation or coining.[60] Nilakanta Sastri has convincingly explained this term. He says that "*achchupannāya* may stand for that part the *pannāya* which was collected not in kind, but in cash.[61] S.Gururajachar holds the same view.[61-a] This view is further supported by the fact that the *pannāya* tax is generally collected in cash and never in kind,[62] the reason being that the betel-leaves were perishable goods. For example, an inscription records the grant of two *paṇas* per month from out of the *pannāya* tax.[63] Similarly, Arasîbîḍi inscription mentioned above also records the grant of income from *pannāya* in cash.[64]

(iv) Ferry Tax

The transit duties were not merely confined to the land routes. Such taxes were also levied at river crossings. The law-givers have made provision for the levy of duties at the river crossing which for our convenience may be termed as ferry-taxes. Kauṭilya has given a schedule of rates for ferry charges as under:[65]

| | | |
|---|---|---|
| 1. | Men carrying small loads | 1 <u>māsa</u> |
| 2. | Loads carried on the head or shoulders, cattle and horses | 2 <u>māsas</u> |
| 3. | Camels and buffaloes | 4 <u>māsas</u> |
| 4. | Carts of small, medium and high speed | 5, 6 and 7 <u>māsas</u> respectively |

Similarly, Manu also gives a schedule of rates for ferry charges as follows:[66]

| | | |
|---|---|---|
| 1. | An empty cart | 1 <u>paṇa</u> |
| 2. | A man's load | ½ <u>paṇa</u> |
| 3. | An animal and a woman | ¼ <u>paṇa</u> |
| 4. | A man without load | ⅛ <u>paṇa</u> |
| 5. | Empty vessels and men without luggage | A Trifle |

Vijñāneśvara makes provision for a ferry-tax by distinguishing between the <u>śulka</u> levied on goods carried on ~~water.~~ land and that levied on goods carried on water[67]

That the ferry-tax was in practice in Karnataka is indicated by epigraphical and literary sources. Generally it is mentioned as <u>teppa-sunka</u>[68] and <u>ḍōṇiya-tere</u>.[68-a] Altekar has shown that this tax was in vogue

during the Rāshtrakūta times.[69] Dēvara Dāsimayya, one of the earliest *vachanakāras* of Karnataka narrates the story of a trader who tried to escape the notice of a tax-officer. The story runs thus: One day a trader filled his foreign boat with the articles of trade. To avoid paying ferry-tax, he attempted to cross the ferry during night. But while doing so he lost all his articles of trade.[70] In one of the *vachanas* of Basavēśvara, there is an explicit reference to the ferry-tax. He says that "once the articles have been entered (into the vessel) one should not leave it without paying the tax".[70-a]

State had the monopoly of the ferries. The government maintained its own boats or gave the running of such boats to private individuals on contract by accepting a certain sum from them. However, records are not of much help to determine the rates charged on ferries.

Thus the transit duties were named differently at different periods of Karnataka history. Sometimes, they differed in their names because they were imposed on different articles in transit. For the collection

of transit duties tax-collecting booths were established on the highways. Such centres were known as thāṇe.[71] The jurisdiction of such thāṇes is mentioned as thāṇāntara. These thanes were under the charge of tax-officers. Maṇḍapikas of the Hirehaḍagalli plates for example, were the officers in charge of the toll-booths on the road-ways.[72] Similarly, Tiḷivaḷḷi inscription dated A.D. 1072 refers to the functioning of the Kuppatūra thāṇe and Tiḷivaḷḷiya thāṇe.[73] It is interesting to note that Nāgavarmmayya and Maṭapayya were the two officers of these two centres respectively and they made a grant of two lakhs of arecanuts each to a temple there. These arecanuts were the income derived from the vaḍḍarāvuḷa tax. Vaḍḍarāvuḷa tax was generally collected in kind whereas pannāya was collected in cash. Similarly the income from the transit duties went to fill the treasury of the central government whereas the income from octroi duties or local sales-tax or sthaḷādāyam went to the local treasury or the village councils.

B. Octroi Duties (Sthalādāyam)

Unlike the transit duties which were levied on articles in transit, the octroi duties were the taxes imposed on articles intended to be sold in a particular place. Therefore, in the records the octroi duties are generally mentioned as santeyāya,[74] sthala-sunka,[75] santeya-sunka,[76] etc.

The octroi duties were usually of two categories, viz., (i) perjjunka or hejjunka, and (ii) kirukula-sunka.[77] William Coelho rightly draws a distinction between the two thus: "The customs duties or sunkas are spoken of as the perjjunka or the hejjunka on wholesale articles in bulk and the kirukula on miscellaneous and retail articles".[78]

An inscription from Shikarpur dated A.D. 1103 for example, mentions perjjunka on 2 lakhs of arecanuts.[79] The same inscription also mentions vaddarāvula which was evidently levied on arecanuts, thereby implying that perjjunka and vaddarāvula were two different taxes levied on the same articles. Thus it appears that whereas vaddarāvula was a transit duty, perjjunka was an octroi duty.

The kirukula-sunka includes such minor taxes as bilukode. For example, K.V.Ramesh has convincingly shown that bilkode was one of the kirukula taxes.[80] However, the term bilkode is obscure. It is a compound of two terms, viz. bilu + kode. On the strength of a number of examples, the learned scholar, Ramesh says that the term bilu means to sell.[81] For instance the expression of nādolage biluvadake means "the arecanuts meant to be sold in the country.[82] Further the scholars interprets the other part of the term, viz., kode to mean donation. Therefore, he arrives at the conclusion that bilukode means a tax on sales as well as donations.[83] G.R.Kuppuswamy on the other hand thinks that the expression erudum bilkodeya sunka evidently means on export and import levy or duty on goods which were either brought into the town or sent out for sale.[84]

However, these two scholars have brought out the correct meaning of this expression only in parts. The term bilkode occurs only with regard to the sale of commodities and not donations. And the bilkodeya sunka was levied on the sale of goods whether they were taken out or not. The term bilkode means a tax on both sale and purchase of an article. Bilu undoubtedly means sale and kode might have been derived from kole or kolu to

mean purchase.[85] We have the equivalent of the same in usage in the form of kodukollu in Kannada which means sale and purchase or in a more general sense it means give and take. Thus bilkode was perhaps, the precursor of the term kodukolu.

That the bilkode was a tax both on the sale and purchase of an article is evident from the fact that in the records it is often prefixed with the term eradum which means 'the both'.[86] Thus the bilkode tax was collected from both the seller and the buyer of the article. While defining the term śulka, Sukra says that śulka is the king's share received from the buyer as well as the seller.[87] It was not a very heavy tax as it is styled as a kirukula tax.

(i) Articles of Trade on which Duties were levied

The practice of the collection of octroi duties in Karnataka is very old. Bādāmi inscription of the time of Vijayāditya dated A.D. 699 records a grant of taxes (sunka) on shops and several articles of trade like oil, termeric, sugar, etc.[88] The Durgā temple (Aihoḷe) inscription of the time of Vikramāditya II records the grant of toll income made by Rēvaḍibaḍḍa

to god Āditya of Ātada Āli Kōmarsinga as follows: One mana of each pēru and five vīsas each bhandaperu and fifty (betel-leaves) on each pēru of betel-leaves.[89] During the time of the Gangas of Talakadu and the Rashtrakutas the tax on clarified butter was a prominent one. Tax on the sale of clarified butter received its sanction from Manu who prescribes a 16% duty on the sale of ghee.[90] The Soratūr inscription of the time of Rāshtrakūta Amōghavarsha dated A.D. 867-68 registers a remission of taxes on ghee (tuppa), i.e., clarified butter.[91] The same record also registers a grant of income from ghee made by the community of five hundred (the famous Five Hundred of Aiyyāvole). Similarly, another record from Śisuvinhalli of the time of Rāshtrakūta Amōghavarsha I dated 872 records that Devayya, the governor of Belavola three hundred exempted the mahājanas of the place from taxes on clarified butter.[92] A record of the time of Ganga King Rājamalla II grants the exemption from taxes on ghee.[93] It is rather strange that during time of the Rāshtrakūtas and the Gangas the tax on clarified butter gained so much of prominence in the records. It might have been due to the fact that the tax on the articles being very heavy and consequently the price having shot up there must have

been representations made by the people, particularly the mahājanas to receive exemptions from this tax.

From the time of the Chālukyas of Kalyāṇa onwards the records abound with information about the octroi duties levied on various articles of trade with their rates also. An inscription from Telasang dated A.D. 1147 registers the following gift of incomes in kind and cash realised from several dealers, made by the two-Five Hundred Swāmis (of Aiyyāvoḷe), the Mahājanas of Telasang and others for the maintenance of the satra of the place.[94]

| S.No. | Articles of Trade | Income from Sales Tax on them |
|---|---|---|
| 1. | Asses, buffaloes, cart-loads of paddy imported from outside. | Two māna of paddy on each load worth a hon. |
| 2. | Head Loads of grains sold. | One māna of paddy worth a hon. |

| S.No. | Articles of Trade | Income from Sales Tax on them |
|---|---|---|
| 3. | All selling dealers irrespective of their being privileged merchants or owners of temple shops. | One māna of paddy each, every day. |
| 4. | Salt marts | One sollage every day on each mart. |
| 5. | Baskets of bādu (vegetables?) | Vegetables every day. |
| 6. | Gold merchants or jewellers | One hāga every month on each shop for the payment of Brahmanas? |
| 7. | Retail gold shops | 2½ vîsa every month on each shop. |
| 8. | Sāri (cloth shops and retail perfume merchants | 2½ vîsa every month on each shop. |
| 9. | Selling agents in sāris | One hāga each every year for purchasing a sari for the female Brāhmaṇa cook of the Satra. |

The above inscription gives us an insight into the nature of market dues on the articles brought from outside for sale as well as on the permanent shops dealing in such articles.[95]

A copper plate grant dated A.D. 1382[96] on the other hand, mentions as shown below a great array of goods and rates of the market duties the dealers had to pay on them.

| S.No. | Articles of Trade | Taxes on them |
|---|---|---|
| (1) | (2) | (3) |
| 1. | Rice and grain | 2 _bēle_ per _khanduga_ |
| 2. | _Nava ratnas_(?) | 2 _fanams_ per _gadyāna_ |
| 3. | Fresh camphor | 1 _hāga_ per _kuruju_ |
| 4. | _Panna_ | 1 _bēle_ per _Kuruju_ |
| 5. | Musk | 1 _bēle_ per _tola_ |
| 6. | Red Flowers _crocus sativa_ | 1 _hāga_ each |
| 7. | Dark sandal chips | 1 _adda_ per _tola_ |
| 8. | Sandal wood | 1 _hāga_ per _tola_ |
| 9. | _Sandu_, _Tavadi_, _Punugu_, _Prati-Kañju_ | Three per _hāga_ |

| (1) | (2) | (3) |
|---|---|---|
| 10. | Javali (cloth) | 1 bēle |
| 11. | Wedding cloths | 1 vîsa |
| 12. | White cloths 80 pices to a Malavi | 1 adda |
| 13. | Silk cloth | 1 adda per tola |
| 14. | Raw silk | 1 hāga per tola |
| 15. | Spun cotton | 1 adda per malavi |
| 16. | Cotton | 1 hāga per malavi |
| 17. | Wollen blankets (Kambali) | 1 hāga per Malavi |
| 18. | Sack cloth | 1 vîsa per piece |
| 19. | Ratnagambali and Jambukhāna (carpets) | 1 hāga per malavi |
| 20. | Palmyra leaves | 1 hāga per malavi |
| 21. | Gōni (Jute bags) | 1 hāga per malavi |
| 22. | GRAINS<br>Nellu (rice)<br>Jōla (Mellex)<br>Rāgi ( " )<br>Navani ( " )<br>Barugu ( " )<br>Sāvi ( " ) | 1 bēle per load |

| (1) | (2) | (3) |
|---|---|---|
| 23. | Gōdhi (wheat)<br>Kadale (Bengal gram)<br>Ellu (sesamum)<br>Agase (oil seeds)<br>Kusube ( " " )<br>Hesaru (green gram)<br>Uddu (black gram)<br>Togari (red gram)<br>Huruvalli (Horse gram) | 1 hāga per load |
| 24. | A load of rice | 1 bēle |
| 25. | A bullock of great value imported from outside | 1 hāga |
| 26. | A load of buffalo ghee | 1 adda |
| 27. | A load of salt | 1 bēle |
| 28. | A load of jaggary | 1 hāga |
| 29. | A load of sugar | 1 adda |
| 30. | A load of arecanuts | 1 hāga |
| 31. | A load of betel-leaves | 1 hāga |
| 32. | A load of chillies<br>Turmeric<br>Garlic | 1 adda |
| 33. | Cumminseed<br>Feru greek<br>Mustard | 1 hāga |
| 34. | Sugar cane a cart load | 1 hāga |

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| (1) | (2) | (3) |
|---|---|---|
| 35. | A load of allada | 1 hāga |
| 36. | A cart load of Nārivāna fruit | 1 hāga |
| 37. | Cart load of mēlōgara fruit | 1 hāga |
| 38. | Ahore | hulu vîsa each |
| 39. | Betel vines | 1 leaf per row |
| 40. | Arecanut trees | 1 nut per day for each line |
| 41. | Timber (cart-load) | 1 bēle |
| 42. | Straw and firewood | 1 bēle (per cart-load) |
| 43. | A country-bred horse | 1 bēle per gadyāna |
| 44. | Elephants | 1 hāga per gadyāna |
| 45. | Camels | 1 bēle per gadyana |
| 46. | Female servants | -do- |
| 47. | Carts | -do- |
| 48. | Bullocks | 1 bēle per head |
| 49. | She-buffaloes | 1 hāga per head |
| 50. | Goats, sheeps, etc. | 1 visa |

And a few more taxes which follow in the above list do not imply to be market dues.

(ii) <u>Principles of assessment of tolls</u>

From the above list of articles of trade on which taxes were paid to the government it is very difficult to make out the principles of assessment of tolls. The law-givers, however, have prescribed definite rates of toll duties. The rulers of Karnataka as in many other cases confirmed to the prescriptions of ancient law-givers in this respect also. Manu[97] for instance tells us that the king should realise 1/20th of that which persons having experience of toll house and skilled in estimating the value of all kinds of goods may fix as the value for each commodity. Similarly, Yājñavalkya recommends a duty of 1/20th of the estimated value of the article.[98]

But the problem is whether the toll revenue was assessed on the basis of the cost of production or the market value. Another rule of Manu makes this point clear. There he says that the king should fix the market rates of articles after considering among other things the probable profit and outlay.[99] From this, the distinguished scholar D.N.Jha[100] infers that even if <u>śulka</u> was to be assessed on the estimated value of the

commodities, the price was so fixed as to leave a margin of profit to traders. Therefore, it appears probable that the toll duty was fixed on the market price of the commodity. This idea is corroborated by Vijñānēśvara[101] who says that the king should take 1/20th of the price as fixed by himself. Here the commentator has probably the market price in his mind and not the cost value of the article.

Even the way in which the toll duty is mentioned in our records seems to lend support to this assumption. For instance, the Telasang inscription[102] mentioned above prescribes the toll duty of two māna of paddy on each load worth a hon which implies that the probable market rate was the basis for fixing the toll-duty.

Sometimes the principle of graded assessment was applied to toll-duties as in the case of land-revenue. For example, when in the year A.D. 1318 a fair was established in the Ramesvara village, the gauḍas, the seṭṭis and the elders of the place made the regulations that the whole sale transactions in grain at that fair (sante) was to be free of all imposts for one year.[103] Similarly, in A.D. 1525 Lingarasa of Dharāpura issued orders to seṭṭis, sēnabōvas and local and foreign

merchants residing in Velupadige (Krishnarāyapura) fixing the rate of taxes in the new bazar street as follows: "No taxes are to be levied during the first three years; then a varaha per oil mill, three panas for weaving machine, 3 panas for a stall and a pana for a stall of minor articles. All these are to be collected, over a period of one year".[104]

Generally, toll-duties were collected by the merchant guilds or the Mayor of the town and the amount thus collected was utilized for the general welfare of the town and for religious purposes. During the Vijayanagara times, the tendency of farming out the toll-dues like the land-revenue seems to have been the ascendancy. In the year A.D. 1561 for example, the hebbāruva and chiefs of Madahalli-sīme granted the village of Mutenhalli renamed Chennigarāya-pēte to one Chennappa Setti on the condition that he should pay an annual quit-rent of 30 varahas for the food and offerings to god Chennigaraya.[105]

## Mode of Collection

An account on the octroi duties cannot be complete without the description of the arrangements

made by the rulers to collect the tolls. Such a description is not possible till we come to the time of Vijayanagara. There too, we have to depend upon the accounts of the foreigners, like Abdur Razzaq, Nuniz and others. Abdur Razzaq thus observes: "The fortress .... is made of stone and mortar with strong gates, where guards are always posted, who are very diligent in the collection of taxes, jakat".[106] Nuniz's account corroborates that of Abdur Razzaq while describing the tank built by Krishṇadēva Rāya. Nuniz narrates thus: "Above this tank is a very large ridge all enclosed, and in the middle some very strong gates with two towers, one on one side and one on the other; and within are always posted 1,000 men on guard. For through this gate all things must enter that come into the two cities, since in order to enter the city of Besanga there is no other road but this, all other roads meeting there. This gate is rented out for 12,000 pardaos each year, and no man can enter it without paying just what the renters ask country folk as well as strangers .... and every day there enter by these two gates 2,000 oxen, and every one of these

pays three vintees except certain polled oxen without horns, which never pay any thing in any part of the realsm."[107]

In spite of all such care being taken in collecting the toll dues, attempts at stealing the toll-track were not rare. G.R.Kuppuswamy[108] quotes a passage from Dharmāmritam of Nayasēna.[109] The text seems to suggest that on hearing the heavy toll duty on the roads, they expressed their inability and without paying the expected amount they proceeded. A verse from Harivamśābhyudayam of Bandhuvarma also seems to suggest an attempt to avoid paying the toll duty. The verse runs thus: "you must pay the tax. If you proceed ahead without paying it; I shall crush you to the grounds like throwing a child from the arms with all anger".[110]

C. Excise Duties (Niyantranādāyam)

Kautilya recommends a duty of 1/10 or 1/15 on liquor (sura) and 1/20 or 1/25 on other intoxicants (madya).[111] Manu[112] mentions three kinds of liquors (sura), viz., those distilled from molasses, (gaudi),

from ground rice (paisti) and from the madhuka flowers or grapes or honey (Mādhvī). But he does not mention any tax on any of them. An inscription from Shiggaon of the time of Rāshtrakūta King Amoghavarsha I dated A.D. 866 mentions one Paddama as administring kallavalla of Mūsara(?) and states that he granted tax on kallavalla of Shiggāme to Kalkerati Bhatari.[113] Kallavalla was most probably a tax on the extraction of liquor. For the term Kalla undoubtedly means liquor. G.R.Kuppuswamy thinks that Kallavālike was a tax paid by those who sold spirituous liquor at the time of tapping.[114] It is curious that an epigraph of the time of the Guptas (charter of Vishnusena dated A.D. 592) while referring to some sort of tax on wine mentions Kalyapāla,[114-a] which is understood by Sircar to have been the same as Kalyapāla which occurs in the standard lexicons in the sense of 'a spirit distiller'.[114-b] In the light of this evidence it would be clear that Kallavalla dere of Shiggaon inscription means a tax on liquors. Excise duties were levied on the manufacture of salt, also.

D. Customs Duties (Mamuladayam)

The ships which frequented the western shores of Karnataka were expected to pay a stipulated amount as customs duties. Mānasōllāsa makes a provision for the levy of customs duties on boats and vessels coming from foreign countries.[117] It ordains that the king should guard well all the harbours that were near the sea and that when the boats of sailors residing in his own country returned to the harbour, the king should charge one tenth (of the price of the goods brought) as the duty and that when the foreign boats were driven to his harbour by an unfavourable wind, the king should confiscate all their merchandise or might give a little of it to the owners of those boats.[118] A stone record of A.D. 1008 shows that Konkan carried on flourishing commerce not only with the coastal areas but also with distant foreign lands (dvīpāntara) which was a source of income in cash to its ruler, the Maṇḍalika Raṭṭarāja.[119] The record further states that the king charged a gadyāṇa of gold from every vessel arriving from foreign lands and a dharaṇa of gold from every ship arriving from a place called Kandalamūlīya in the coastal area.

G.M.Moraes has published the details of the missing Goa Charter of Jayakēsi I which furnishes important information about customs duties levied on ships calling at the Goa Port from various countries. The whole chart is reproduced ~~below:~~ ~~120~~ on the following page[120].

| Part of India from which the vessel comes | The name of the country to which it belongs | Kind of vessel | Place of Anchor | Duty |
|---|---|---|---|---|
| South-East | 1. Malay | Ordinary ships | - | One gadyanaka coin each |
| | " | Parangues or Pllas | - | 5 drachmas each |
| | 2. Dulucas | Parangues<br>Pallas | Gokarna | 5 drachmas each<br>1 drachma each |
| North | 1. Saurashtra | Parangues | - | 1 gadyanaka |
| | 2. Gurjara | " | - | " " |
| | 3. Ladda | " | - | " " |
| | 4. Lands of Konkana | " | - | " " |
| | 5. " Veimullie | " | - | " " |
| | 6. Chiplona | Parangue | - | 5 drachmas |
| | 7. Sangamesvar | and | | and |
| | 8. Vellapalam | Galvella | | 2 drachmas |
| Chandrapur | 1. Pindianna | Small parangue | - | 2 drachmas |
| | 2. Shivapur | Paro | - | 2 drachmas |
| | | Small parangue | - | 1 drachmas |

From these records, however, it is not possible to make out the commodities brought by these foreign ships. On the evidence of Mōtupalli copper-grant dated A.D.1244, Appadorai gives the list of articles imported to the Deccan.[121] The list consists of rose-water, ivory, civet, camphor oil, copper, zinc, lead, silk threads, corals and perfumes. An epigraph dated A.D. 1188 of the time of Vīra-Ballāla states that one Kammaṭa Ghaṭṭi-śeṭṭi imported horses, and pearls in ships by sea and sold them to the kings.[121-a] The records further states that his brother Dāsayya-śeṭṭi transported goods from east to the west, and those that were suitable from the west to the east; productions from the north to the south and those of the ~~north~~ south to the ~~south~~ north. To this may be added liquors and mirrors. It is not unlikely that these vary articles were imported by the customers of Karnataka as well.

Thus the income from the customs duties also formed an important source of state income.

## Section 2: Professional and Industrial Taxes

### Professional and Industrial Taxes[122]

Each producer of consumer goods besides paying taxes on their transit from the place of its production to the market, and the market dues, was also required to pay a tax for having produced the commodities. This tax may be termed as an industrial tax. Besides, the people following various occupations were required to pay a conventional tax which may be called as professional tax. The differences between the professional and industrial taxes in ancient and mediaeval times, however, were very subtle. T.V. Mahalingam differentiates the two thus: "The proprietor of an industry was a capitalist running the industry to cater for the public on a commercial scale while the professional was just a wage earner".[122-a] Thus "The professional tax levied on the workers and officers and the industrial tax was levied on industries". But the records do not help us to make out the subtle difference between the two. Therefore, taxes on both the professions as well as industries together are mentioned below:

The professional taxes are usually mentioned in records as Kārukadere,[123] Pañchakāruka,[124] etc. It is interesting to note that the Sakaru-kara occuring in the Śātavahana records,[125] which has invoked a good deal of controversy, appears to be the same as the Pañchakāruka of the later times.

The records of the Rāshṭrakūṭa times, however, are rather silent about the professional taxes. The learned scholar, R.S.Sharma has explained this aspect quite convincingly. He states that "In the Rāshṭrakūṭa dominions grants of royal income from crafts are not recorded but local guilds granted their income for religious purposes".[126] Thus for instance, in A.D.793 the headman of a guild of weavers at Lakshmēśvar agreed to make a contribution of the proportionate quantity of goods turned out by the weavers for a religious gift.[127] It is quite likely that the guilds of artisans, which functioned like states within the state must have collected the professional taxes from their respective artisans' community and utilised the same for the common good. It is, perhaps for this reason that in the Lakshmēśvara charter of Yuvarāja

Vikramāditya, the people have been asked to pay taxes to the local guilds.[128] Further, this record also mentions the taxes due to the guild of braziers and oil-mongers.[129]

From the time of later Chālukyas of Kalyāṇa onwards, the records mention the taxes on various professions individually.

Next to agriculture, textile industry was the most flourishing profession of the people of Karnataka in ancient times as at present. The taxes on textile industry are generally mentioned as _Maggaḍere_.[131]

_Magga_ is the simple machine employed in the process of weaving, and the _ḍere_ (_ṭere_) means a tax. _Maggaḍere_ was both a professional as well as an industrial tax. Next to textile industry, oil pressing was the major occupation of the people. The tax on the profession of oil-mongers is ~~variously~~ mentioned as _gāṇada-ṭere_.[132] The agriculturists were also required to pay a professional tax besides the regular land revenue. This tax was known as _okkaludere_.[133] The herdmen paid a tax known as _kurumbaḍere_.[134] The

tax on barbers and tailors was called *kattari-vana*, i.e., tax on scissors.[135] The tax on barbers was also known as *Nāvida-vāriyam*[135-a] or *Nāvida-dere*. The prostitutes paid a tax known *Kannadivana*.[136] Sometimes it was also called as *sūledere*.[137] Taxes on carpenters, washermen, and potters occur in a number of inscriptions.[138]

*Holedere* was a tax on the *paraiaha*.[139] But it is doubtful if it was a professional tax or a social tax. But the term *tere* usually stands for professional tax. Taxes on various industries involving the use of fire, smoke and furnace are usually styled as *Hogedere*[140] or *Kulumedere*[141]. A tax on shoemakers occurs in an inscription.[141-a] *Kodativana*[142] was probably a tax on the ~~washermen.~~ carpenters Besides, such taxes as *Bedabinugu*[143] (coquettes fond of show), *Mādigadere*,[144] etc. also figure in the records. Taxes were also levied on sugar cane mills (*āli*) known as *ālidere*.[145]

The term *bāla-pana* or *bālavana* is assumed to be a tax on the children.[146] But in the same inscription it is said to have been collected from the *holeyas*, i.e. paraiahs who followed the profession of butchers.

Therefore, it is likely that it was a tax on the animals (slaughtered) by the butchers. G.R.Kuppuswamy also supports this view.[147] Chidanand Murthy quotes a passage from Śabdamaṇidarpaṇa of Kēśirāja in support of this view.[148] The term bāla, i.e., the tail signifies the nature of the assessment of this tax. The amount of the tax was perhaps calculated on the basis of the number of tails cut. Thus it appears that all professional communities without exception were required to pay professional taxes. During the times of Sadāśivarāya of Vijayanagara, however, the barbers enjoyed the exemption of payment of taxes. This aspect is discussed in a chapter on the exemptions below.

On the basis of the information available in the Kannada records it is not possible to have an idea of the assessment of professional taxes. Unlike the Tamil inscriptions which give details of rates of taxes levied on various communities and industrial instruments,[149] the records of Karnataka are content with just mentioning the names of the professional communities and the taxes on them. A passage from Mahābhārata lays down how the taxes on the professions should be fixed. It ordains that "the taxes on the artisans should be fixed after

repeatedly examining the amount of produce, the cost of construction and the branch of industry concerned".[150] It may very well be assumed that this principle was followed by the rulers of Karnataka in fixing the professional taxes.

An interesting feature of the professional taxes is that it was usually levied on the instruments indicating the various professions. For example, the taxes on the weavers was levied on their looms. In case of prostitutes, it was on their mirrors. Barbers and tailors were taxed on their sciessors. Similarly, the professional tax on the farmers was calculated on the basis of the number of ploughs, etc. Now the problem is as to why the professional instruments and not the families or the individuals engaged in the professions were taken as a criterion for levying this professional tax. This practice may well be explained in the following manner. It is probable that a regular survey of the machinary was made for this purpose. Then the assessment of the professional tax was made on the basis of the number of instruments that one possessed. It was based on the idea that more the machines more the production. Therefore, the levy of professional tax would be

proportionate to the production which was reasonable and just. The family was not considered as a criterion because different members of the same family might be engaged in various professions besides the hereditary one. And lastly, the individual engaged in a particular profession was not taken as a basis of assessment because, in some cases, the finishing of any commodity required the labour of a number of people. Under such circumstances, it would be difficult to calculate the share of an individual in the production of a commodity.

## CHAPTER III

### Notes and References

1. EI, XII, pp. 155-56, Ibid., p. 313.

2. KI, Vol. I, p. 3.

3. Artha, II, 21.

4. Śukra, IV, ii, V. 212.

5. Das, D.R., Economic History of the Deccan (1969), Delhi, p. 389.

6. EHD.,

7. EC., Sk. No. 95.

8. Ibid., V. Cn. No. 221.

9. Ibid., No. 259.

10. EC, V. BI, No. 171.

11. Mys. Gaz. Vol. I, p. 583.

12. Das, D.R., op. cit., p. 67.

13. Ed. by. Sircar, D.C., Select Inscriptions (1965), Calcutta, pp. 461-466.

14. Sircar, D.C., Ind. Ep. Glos., p. 196.

15. It is not definitely known whether he wanted to pass through Karnataka area or not. But there is scope to surmise that his proposed journey to Ceylon through the Deccan Plateau would have had taken him through Karnataka. Even otherwise, this was perhaps the common feature of the taxation of the whole Southern India.

16. IA, VII, pp. 1-7.

17. EC, V, Cn. No. 221.

18. Ibid., No. 259.

19. EI, p. 23, Ind. Ep. Glos, p. 199.

20. Ibid., III, p. 264, F.No. 1.

21. KI, I, p. 69.

22. KI, II, pp. 20-24.

23. Sadhane, Vol. I (iii), p. 194.

24. EI, VI, p. 29.

25. Ibid., XI, p. 6.

26. Altekar, A.S., Rashtrakutas and Their Times, p.228.

27. Ibid., F.No. 48.

28. Ghoshal, U.N., Contributions to the History of the Hindu Revenue System, (1929), Calcutta, p. 217.

29. *Ibid.*,

30. *Rashtrakutas*, pp. 228-229.

31. *Ind. Ep. Glos.*, p. 59.

32. The term *bhūta* stands for animals as in case of *Bhūtanātha* (Shiva), bhūtadayā, i.e., compassion for animals, etc.

33. *KI*, II, p. 82; *Ibid.*, V., p. 245.

33-a. Sewell, *For. Emp.* p. 366.

34. *IA*, VIII, p. 285. This was revealed by Dr. Ramesh when he properly deciphered the inscription in 1972. Vide, *Sadhane* Vol. I, (iii) (1972), p. 191.

35. *EC*, VII, Sk. No. 13.

36. Saletore, *Social and Political Life*, Vol. I, p. 464.

37. Sircar, *Ind. Ep. Glos.*, p. 425.

38. Moraes, *Kadamba kula*, p. 266.

39. Kuppuswamy, G.R., *ECMK*, p. 154.

40. Kundangar, K.G., *INKKS*, p. 43.

41. *Sadhane*, Vol. I, (iii), p. 191.

42. *Ibid.*

43. *Ibid.*

44. SII., XX, No. 87.

45. EC, VII, SK, No. 48.

46. Text: piriya, tere vaddaravula.

47. The compound of a Sanskrit and a Dravidian term is rather very rare.

48. Yazdani G. (Ed. by) EHD, p. 390.

49. Lallanji Gopal, Economic History of Northern India, p. 56.

50. See Manasollas, I, 2, V. 61.

51. EC, VII, SK, No. 100.

52. KI, IV, No. 10, p. 30.

53. Prof. K.A.Nilakanthasastri Felicitation Volume (1971), Madras, pp. 66-68.

54. SII, XV, No. 5.

55. EHD, p. 390.

56. SII, XI, (ii), No. 190, p. 247.

57. Ibid., No. 150, p. 186.

58. Lallanji Gopal, Economic Life in Northern India, p. 57.

59. SII, XI (ii), No.150, Ibid., No. 190.

60. In. Ep. Glos., p. 4.

61. EHD, p. 390.

61-a. Prof. K.A. Nilakantha Sastri Felicitation Volume (1971) Madras, pp. 66-68.

62. Whenever the grant of income from pannaya was made in kind. (SII, XX, No.111).

63. SII, IX, (i), p. 228.

64. Ibid., XI (ii), No. 190.

65. Artha, II, 28.

66. Manu, VIII, 404-406.

67. Mitakshara; II, 263.

68. EC, V, BI, No. 171.

68-a. SII, XI, (ii), No. 200.

69. Rashtrakutas, p. 232.

70. (Ed. by) Halakatti P G, Devaradasimayyana vachanagalu.

70-a. (Ed.by) Hiremath R.C. Basavannanavara Satsthala da vachanagalu, p. 84.

71. KI, IV, Intro. p. xxii.

72. Sircar, Select Inscriptions, pp. 461-466.

73. KI, II, pp. 21-22.

74. Ibid., IV, No. 1, p. 13.

75. EC, V, Ag. No. 1.

76. Ibid., V. Hn, 66.

77. The term kirukula meaning petty taxes was also applied to the minor levies on agricultural produce, professional communities, etc. This can be distinguished from the suffixes attached to it., Viz., Sunka, āya and tere.

78. Ceoelho, Willaim, The Hoysala Vamsa, p. 264.

79. EC, VII, AK, No. 98.

80. Sadhane, Vol. I (iii), p. 193.

81. Ibid.

82. Ibid.

83. Ibid.

84. Kuppuswami, Economic conditions in Mediaeval Karnataka, p. 154.

85. La in natural course becomes da as in case of Kirukuda and Kirukula.

86. KI, II, p. 23.

87. Śukra, IV, ii, 212.

88. KI, I, p. 3.

89. IA, VIII, p. 285.

90. Manu, VII, 131.

91. SII, XI (i), No. 12, p. 8.

92. Ibid., No. 14, p. 10.

93. MAR, 1913, p. 29.

94. KI, II, pp. 79-84.

95. Ibid.

96. EC, V, BI, No. 75.

97. Manu, VIII, 398.

98. Yājñavalkya Smriti, II, 261.

99. Manu, VIII, 401.

100. Jha, D.N. Revenue System, p. 72.

101. Mitākshara, Quoted by D.N. Jha, Revenue System, p. 72.

102. KI, II, pp. 79-84.

103. EC, X, Ct. 95.

104. SII, IX, (ii), No. 516.

105. MAR, 1926, No. 24.

106. Sewell, For. Emp. p. 90.

107. Ibid., pp. 363-4.

108. Kuppuswamy, Economic conditions in Mediaeval Karnataka, p.

109. <u>Dharmāmritam</u> passage 61, p. 312. The original text has been rendered into English by the present author. S.G.G.

110. <u>Harivamsābhudayam</u> (Ed. by B.S. Sannayya, (1974) Mysore) IX, 15, p. 176.
I am indebted to Prof. S.V. Shivakumar for having drawn my attention to this verse.

111. <u>Artha</u>, II, 22.

112. <u>Manu</u>, XI, 94.

113. <u>KI</u>, I, p. 15.

114. Kuppuswamy, <u>Economic conditions in Mediaeval Karnataka</u>, p. 155. Also see F.No. No.175, p. 169.

114-a. <u>EI</u>, XXX, No. 30, ll. 17-18.

114-b. <u>Ibid</u>., 1-19.

115. <u>EC</u>., V., Cn. 174.

116. <u>Ibid</u>., V., BI, 75, Ibid., III, Ng. 22.

117. Quoted by Kane, P.V., <u>History of Dharmasastra</u>, III, pp. 193-94.

118. <u>Ibid</u>.

119. <u>EI</u>, III, pp. 296-97.

120. Moraes G.M., <u>Kadamba kula</u>, p. 269.

121. Appadorai, <u>Economic conditions in South India</u>, p. 659.

122. The professional taxes in the modern concept being direct ones do not fall in the category of the commercial taxes. But during the period under review this subtle difference was perhaps not drawn between the direct and indirect taxes.

122-a. Mahalingam, Administration and Social Life under Vijayanagara p. 65.

123. KI, IV, No. 13, p. 34.

124. EC, V, Hn. No. 135, Ibid., VII, Honnali No. 71.

125. EI, VII, No. 7, p. 14.

126. Sharma R.S., Indian Feudalism, p. 126.

127. EI, VI, No. 16.

128. Ibid., XIV, p. 188.

129. Ibid.

130. Mahalingam, Administration and Social Life under Vijayanagara, p. 65.

131. EC, V. Hn. No. 135, Ibid., VII, Honnali, No. 71.

132. SII, XV, No. 36, pp. 45-46, KI, IV, No. 13, p.39.

133. KI, V, No. 17, p. 68, Ibid., IV, p.

134. MAR, 1933, p. 236.

135. Ibid., 1932, p. 171.

135-a. SII, IX, (i), p. 132.

136. EC, VII, SK, 275. This epigraph clearly indicates that Kannadivana was a tax on the prostitutes.

137. EC, V, BI, 75; Ibid., XI, Dg. 133.

138. EC, IX, Dr. 57.

139. SII, IX, (i), 172, R.D. 1106.

140. KI, V, No. 19, p. 68, A.D.1121.

141. EC, VII, Hl. 71.

141-a. Ibid., X, Cl. 94.

142. MAR, 1932, p. 171.

143. Ibid., 1920, para 79.

144. EC, IV, Gp. 67.

145. Ibid., X, No. 76, p. 20.

146. Ibid., V, Cn. No. 181.

147. Kuppuswamy, Economic Conditions in Mediaeval Karnataka, p. 167, F.No. 145.

148. Sabdamaṇidarpana (Ed. by D.L. Narasimhachar), p.66.

149. See Mahalingam, Administration and Social Life under Vijayanagara. Vol. I, pp. 62-66.

150. Mahabharata, XII, 87, 136-140.

# CHAPTER IV

## MISCELLANEOUS TAXES

### Section 1: Their Nature

In addition to Land Revenue and Commercial Taxes, the state derived its income from a variety of other minor levies like house-tax, social-taxes, feudal dues, forced labour, soldiers-tax, contribution, provisions, emergency exactions and other such minor taxes. Because of their distinct nature these levies have not been classified either under Land Revenue or Commercial Taxes. Hence all such taxes have been grouped together here, as miscellaneous taxes.

Unlike the Land Revenue and Commercial Taxes the miscellaneous taxes with the exception of house-tax, were irregular levies or occasional exactions. Secondly, no regular official staff was maintained for the administration of these taxes. Levy of these taxes was not governed by any rules and regulations and there was no fixed rate of these levies. Although some of these taxes actually did not have the force of law and thus lacked compulsion which qualified any levy to be called a tax often the convention was much more forceful than the law and these taxes were backed by such

conventions. And lastly, the income from these levies was very neglegible as compared with the bulk of the state income derived from Land Revenue and the Commercial Taxes. The miscellaneous taxes were more or less local levies. Very little income reached the Central exchequer.

## <u>Section 2</u>: <u>House-Tax</u>

Among all the miscellaneous taxes, perhaps, the most regular source of state income was the house-tax. The idea of house-tax was nothing but the extension of the idea of land-revenue.[1] The King being the ultimate owner of all the land, cultivable as well non-cultivable, claimed the rent for the land utilized for the residential ~~dwelling~~ purpose also.

The earliest reference to the house-tax (more properly a shop-tax) occurs in the Bādāmi inscription of the time of Vijayāditya dated A.D. 699. In the list of the taxes (the income from which was) granted to the temple of Brahma, Vishṇu and Mahēśvara, <u>angādiyuli</u> is mentioned.[2] Tentatively, it may be taken to mean a tax on the shop.[3]

However, one need not wait long for the next and perhaps the most unambiguous reference to a house-tax.

The Lakṣmēśvara charter of Yuvarāja Vikramāditya[4] dated A.D. 725 contains detailed instructions adressed to the local officials regarding the levy of house-tax. The details of this charter are discussed elsewhere in this section. In the records of the later dynasties the house-tax is generally mentioned as mane-dere,[5] mane-tana[5-a] etc. The house-tax continued to be a feature of local taxation in Karnataka throughout the period of the present study.

The house-tax was a local due, the income from which was imposed, collected and spent by the local bodies, recognised by the State. This is evident from the following examples.

(i) The rules and regulations about the construction of houses, ownership and house-tax etc. were framed by the inhabitants and the representatives of the respective villages as in the case of the people of Lakṣmēśvar, who in A.D. 1132 along with all the merchants, sixty families, the priest of the Jaina temple and the perggaḍe (local officer) settled the rules regarding the construction of houses and taxes due from them.[6]

(ii) The charters containing among other things, the rules and regulations regarding house-tax are generally

addressed to the local officials as in the case of Lakṣmēśvar charter mentioned above[7] and the Sūḍi charter of A.D. 1050.[8]

The Lakṣmēśvara charter of Yuvarāja Vikramāditya referred to above dated A.D. 725 is a valuable record as far as it throws a flood of light on the system of house-tax. In the first place it makes an explicit reference to the mutual obligations of the royal representatives on the one hand and the mahājanas and the burgesses of the town on the other. The rājapurushars i.e. royal representatives headed by the crown-prince Vikramāditya were required to protect the royal grants, charters, the dharma and more than any thing else, the houses of the inhabitants. And it was the duty of the mahājanas and the nagara to pay the house-tax to the King's officers and to their respective guilds. In the second place, the charter provides us with the following details about the house tax.

(i) the mode of assessment
(ii) proportionate levy
(iii) length of period for which assessed
(iv) payment in instalments
(v) to whom the levy was to be paid etc.

As far as the mode of assessment of house-tax was concerned the charter, however, suggested that the number of people living in the house was to be taken into account. For, the term *ōrālke* occuring in the charter means per-head. But, it is doubtful, if the same mode of assessment of house-tax continued in the later period of Karnataka history. In the later period, however, the assessment of house-tax was made on the basis of the area occupied by the house or the shop. This is evident from an inscription from Kallu-Beṭṭa (Hāssan District) dated A.D. 1174 which records the remission of the tax on a house which measured 12 hands.[9]

With regard to the number of instalments into which the house-tax was to be collected again the Lakshmeśvara charter makes it clear that it should be collected in one instalment (i.e. *ōrālke orme*). Further, the charter fixes the month of *Vaishākha* when the house-tax was to be paid. The annual payment of the house-tax continued throughout the course of Karnataka history. This is evident from a number of examples.

Perhaps, the most interesting feature of the house-tax as reflected in the Lakshmēśvar charter was the concept of proportionate levy on the basis of the value of the property. On the basis of their property the house-holders

of Lakshmēśvar were classified into four classes viz., (i) the Upper-most (ii) the middle (iii) the lower middle and (iv) the lowest. These four classes of people paid their house-tax in proportion to their property. The house-holders belonging to the upper-most class, for instance, paid the maximum viz., the seven paṇas. The house-holders of the middle and the lower-middle classes paid 5 paṇas and the house-holders belonging to the lowest class paid only 3 paṇas. This levy was irrespective of the size of their house. This was undoubtedly one of the most advanced features of the taxation system in ancient Karnataka. But it is doubtful if this practice prevailed in Karnataka throughout the course of its history. In an inscription dated A.D. 1071-72 however, it was prescribed that 1/4th kāsu was to be levied on all the houses[10] irrespective of their size.

Since the house-tax formed an important and regular source of income, it is likely that some local officers were appointed for its levy and collection. During the time of the Chālukyas of Kalyāṇa they were designated as manedereya-varu[11] (officials in charge of house-tax).

In order to encourage the original settlers of new colonies, as in the case of cultivable lands, the

principle of graded assessment was applied to the taxes on house-sites also. The Sūḍi charter, for instance makes it clear that there would not be any tax for house-sites and shops for the first two years.[12] In an inscription from Muḷabāgal dated A.D. 1072 the houses of the school masters, temple-managers and the village watchman were exempted from the levy of the house-tax.[13]

One striking feature of the mode of collection of the house-tax was that it was usually collected in cash and rarely in kind.[14] Another interesting method of collection of the house-tax, which undoubtedly is beyond and imagination of even the most modern economic thinkers, was through the interest accumulated on the fixed deposit of a certain sum of money kept for this purpose. This is evident from an inscription from Śravaṇabeḷgoḷa dated A.D. 1206 which states thus: "For the purpose of paying the house-tax of Gammaṭapura, the residents shall pay eight haṇas (once for all) as the capital on which one haṇa can be realised (as interest)."[15] From this inscription it is clear that the house-holders were expected to maintain a fixed deposit in a bank and that the interest accumulated on the deposit during the year served as the house-tax for that particular year. It guarenteed the tax to the local municipal body, it enhanced the convenience of the tax-payers and avoided the maintanance

of a regular tax-collecting machinery. Thus this method served to fulfil the three canons of taxation viz. (i) the canon of certainty (ii) the canon of convenience and (iii) the canon of simplicity or Economy at one and the same time.

The income thus collected from the house-tax was usually utilized for the works which promoted the public welfare like the construction and maintenance of tanks temples, etc. This is evident from a number of inscriptions. The Tilivalli inscription of A.D. 1072, for example, assigned the income from taxes on houses of the locality to the watchman of a tank.[16] Similarly, an inscription of A.D. 1053 records the grant of income from house-tax made by mahāmaṇḍaleśvara Harivarman to the mahājanas for expenses towards the tank called Piriyakere.[17]

## Section 3: Socio-Religious Taxes

An individual as a social being was expected to celebrate certain Hindu religious sacraments like birth, initiation, tonsure and upanayana, marriage and śrāddha and each one of these occasions gave an opportunity for the government to levy taxes. Besides, the religious practices like sacrifices and festivals and social institutions like prostitution served as sources of state income.

The taxes on all these practices and performances have been grouped together here as socio-religious taxes.

The term puṭṭige occuring in the Lakṣmeśvara charter of Yuvarāja Vikramāditya has led scholars to believe that it referred to a tax on birth of a child.[18] Although the possibility of a levy of that kind cannot be denied, the meaning of the term puṭṭige is so ambiguous as to discourage one to generalise on this solitary occurance in the 8th century A.D.

Tonsure ceremony also served as an occasion for levy of a small tax. This is evident from Sālōṭagi inscription of the Rāshṭrakūṭa King Kṛishṇa III dated A.D. 945 which mentions a tax levied on the occasion of the tonsure ceremony.[19] The inscription further, gives details of rates of this levy as (2½ + 1½ =) 3¾ flowers of good money.

Another important socio-religious function which created an occasion for the government to demand a tax was that of upanayana. References to the levy of taxes on the occasion of upanayana are quite frequent in the records of Karnataka. The Lāḍkhān temple inscription of the time of the Chālukyas of Bādāmi mentions a tax of one dharaṇa on the occasion of the sacred thread-ceremony.[20] The Sālōṭagi

inscription referred to above, prescribes a tax of five flowers of good money (to be given to the congregation of scholars at the college of the place) at the time of the thread-ceremony.[21] The Rāshtrakūta grant of Krishna III dated A.D. 929 records the allotment of drammas on each māni, on the occasion of the upanayana ceremony.[22] Similarly, Dandāpur inscription of Rāshtrakūta Prabhūta Varsha Govinda IV, records the grant of income from out a tax of two drammas for the spiritual initiation.[23]

Marriage was an important social function which was celebrated at all times. The State in ancient times seized this opportunity to levy taxes. From the frequency of references to the tax on marriages it appears that it was an important source of income to the State. In epigraphs the marriage-tax is generally referred to as Maduvedere,[24] handarahana or pandarapana[25-a] and bāsigadere[25-a] etc. Handarahana need not necessarily be taken to mean only the marriage-tax. For, the term handara means a pendal. The pendals were put up on all important social functions like, marriage, upanayana, sacrifice, puberty etc. This is evident from an inscription[26] which specifies the tax on Maduveya-handara, thereby distinguishing between the marriage pendal and pendals of other occasions. Therefore, handarahana was levied on all socio-religious functions which were celebrated under a pendal.

The Lādkhān temple inscription of the time of the early Chālukyas of Bādāmi of about 7th century A.D. appears to be the earliest record to mention the marriage-tax.[27] This tax was practically in vogue throughout Karnataka during the period under reveiw.

An interesting feature of the marriage-tax in Karnataka was that the rate of the levy varied from caste to caste and from community to community. Daṇḍāpur inscription of Rāshṭrakūṭa King Gōvinda IV, dated A.D. 918[28] and another of the time of Krishṇa III dated A.D. 929[29] differentiate between the rate of taxes on marriages of the brāhmanas on the one hand and those of the śūdras on the other. According to these inscriptions the brāhmanas were to pay three drammas on each marriage whereas it was only one dramma on each marriage of the śūdras. From these two examples it is evident that the brāhmaṇas who enjoyed general immunity from taxes were expected to pay social and religious taxes.

The rate of marriage-tax probably differed with the kind of marriage. From an inscription[30] we learn that the taxes were collected at the following rates.

| | | |
|---|---|---|
| (i) | Regular marriage of a girl | ... 1 bāgiluvana (door haṇa) |
| | and | ... 1 devarahana (God's hāna) |
| (ii) | Kudike marriage of a woman | ... half the above amount. |

Taxes were also levied on marriage processions[31] and processions taken in palanquins.[32] During the Vijayanagara period also taxes on marriages and marriage processions were very common.[33] But probably on account of their unpopularity during the Vijayanagara times, they were generally abolished by Krishṇadēva Rāya.[34]

Even the performance of sacrifices were not spared from levy of taxes. This is evident again from the Lāḍkhān temple inscription mentioned above which imposes a tax of three gadyānas at the celebration of the chāturmāsya sacrifice and of five gadyāṇas at the celebration of the agniṣṭōma sacrifice.[35] It is further evident from another inscription from Kotavumachige which while enumerating the sources of salary of the village headman mentions the taxes on the performance of religious rites, sacrifices, upanaỵana marriages and fees paid on the occasion of the festivals like bādube, kārahuṇṇime and dīpāvaḷi.[36]

Another social function that was celebrated in ancient and mediaeval times was the occasion when the girl attained puberty. It is rather strange that this occasion also served the state to demand certain levies. The Balligāve inscription of the time of Vinayāditya dated A.D. 680 records how one Kandarva on being appointed as the district officer remitted the tax collected at the festivity of a girl attaining puberty.[37] The Lādkhān temple inscription refers to a tax on the festivity of a lady bearing the child i.e. the sīmanta of modern times.[38]

Some other taxes on social and religious activities mentioned in the Lādkhān temple inscription are (i) a tax of one dharana at the time of initiating the child to food (ii) at the time of performing the rites when a student returned home after completing scriptural studies.[39]

Another strange tax was the one levied on the death of an individual without a son. References to such levy are quite numerous. The Lakshmēśvara inscription of Yuvarāja Vikramāditya, for instance, mentions aputrika dhana.[40] Similarly Balligāve inscription mentioned above refers to a tax on the man dying without a son.[41] However, Nilakanta Sastri considers it be a tax on the property of the childless.[42]

This development is very well brought forth by an inscription of A.D. 1408 which states that "if any individual dies, the son should be the heir to the property of the father, the younger brother be the heir to that of elder brother and elder brother be the heir to that of the younger brother who ever succeeds to the property should regularly pay tax (<u>siddhāya</u>) to the King year after year."[42-a]

<u>Aputrika</u> <u>dhana</u> of the above mentioned two records creates some doubt about its real purport. It may just mean the state's claim over the heirless property and not a tax on it. But as has been rightly shown by the learned scholar, Altekar the heirless property was not confiscated under some peculiar circumstances. For instance, when a widow was not recognised as an heir, at the death of her husband living separately from other collaterals, the property would have either escheated to the crown as heirless or develved upon distant collaterals, who, it may have been thought, ought to pay to the state a portion of the wealth they had got as wind-fall.[43] It might also have been true in case of a widow owning property after the death of her husband dying without a son. Thus <u>aputrika</u> appears to have been a tax in lieu of confiscation of the property of a man dying without a son. This tax appears to have been given up during the days of Śadāsiva Rāya, the Vijayanagara King.[43-a]

The prostitution was a socially recognised institution in ancient and mediaeval Karnataka. References to taxes levied on ladies engaged in this profession are quite numerous. But these taxes do not appear to have had any bearing on the social value. Because they were only regulatory taxes to discourage this practice. It was more or less a professional tax. State imposed such taxes on them not with a view to derive any revenue but to regulate it. Therefore, some features of such taxes have been discussed in a section on professional taxes.

## Section 4: Forced Labour (Biṭṭi)

One of the socio-economic institutions that had some direct bearing on the taxation system in ancient and mediaeval times was the practice of exacting viṣṭi which has been variously rendered as forced labour, unpaid labour, impressed labour, free labour etc. The institution of forced labour was in vogue practically in every part of India in ancient times. The practice of exacting forced labour prevailed in Karnataka from the period of the Kadambas of Banavāsi. The Kūḍgere plates of the Kadamba ruler Vijaya Śiva-Māndhātrivarman, for example, mention antaḥkara-viṣhtikam[44] which has been translated as internal taxes and forced labour. Similarly, the Hirehadagalli plates of Pallava Śivaskandavarman mention viṣṭi.[45]

According to Hiuen Tsang, who had toured the country extensively and had also visited Karnataka during the reign of Pulakēśi II, "the forced labour was sparsely practised in India."[46] In the inscriptions of the Rāshtrakūtas and all other later dynasties the forced labour is mentioned as bitti, the corrupt form of the Sanskrit term visti. It is interesting to note that in Sanskrit and Kannada literary works there are frequent references to bitti and its variant forms. For example, in Yaśastilaka Champū[47] a spy reports to the king against the minister who was indulged in exacting visti when labourers were busy in sowing. In Vikramārjuna Vijaya[48] of Pampa, the term mūvitti, which means three types of forced labour, occurs twice. In Śāntipurāna[49] of Ponna also the term mūvitti occurs. Besides, in Vachana literature, and Vīraśaiva works like Basavapurāna the term bitti occurs quite frequently. For example, in one of his vachanas[50] Basavēśvara exclaims 'if there is any bitti that is not known to the king!' Thus, it is clear that the institution of forced labour was in vogue in Karnataka from the early times.

Though the practice of forced labour appears to be quite inhuman to the modern times, it had had the legal sanction in ancient and mediaeval times. Kautilya for example, instructs the kings to employ visti in the state-workshops and the warehouses[51] and asks the gopas to enter into the

registers unpaid labour from the villagers.[52] Similarly, Manusmṛti[53] Mahābhārata[54] and Śukranīti[55] make provision for forced labour as an important source of state income. Thus, the kings were entitled to the forced labour and they considered it as their privilege to exact forced labour from peasants and artisans. It is also evident from the invariable mention of bitti among the immunities sanctioned to individual donees of the land grants and among the rights and privileges transferred to the recipients of the village grants.

There is a broad unanimity among scholars regarding the view that visti was a tax to which kings were entitled. Because, ancient law givers have stated so in unambiguous terms and it is invariably found mentioned in the list of taxes and the right over which was transferred to the donees. But there is a good deal of controversy among scholars regarding the nature of this tax. The following three views emerge out of this controversy.

(i) that forced labour was in lieu of taxes to be paid to the king.

(ii) the visti or bitti means the tax paid in lieu of forced labour, and

(iii) that forced labour was an additional tax over and above the regular taxes paid to the king.

According to the first view, visti or bitti was paid in lieu of taxes and this view is in accordance with the opinion of Kautilya[56] was states that śūdra labourers, artisans and dāsas should do manual work for the state instead of paying taxes. Similarly, Manu[57] ordains that the śūdras, craftsmen and artisans discharge their dues by work. The learned scholar A.S. Altekar explains the situation thus: "... Hindu Polity has laid down the proposition that every citizen ought to pay something by way of taxation to the state in return for the protection that he gets, however, poor he may be. Taxation whether in cash or in kind was both impracticable and cruel in case of the poorest classes. The state therefore, levied a tax in labour from them."[58]

The second view is in contrast with the first. D.C. Sircar[59] regards visti as a tax paid in lieu of forced labour. While slightly modifying the translation of D.C. Sircar, Lallanji Gopal[60] holds that "it (Utpadyamāna visti) refers to the dues paid by the villagers in place of the forced labour they had to perform to the state."

And then, there is yet another view according to which the forced labour was in addition to the regular taxes paid to the government. S.A.Q. Husaini, for example, says that "This (forced labour) does not appear to have been

in lieu of any taxes that had to be ordinarily paid, but was in the nature of an additional tax."[61]

As there was every possibility of regional variations in the import and the usage of the terms and expressions, these views may be examined with reference to Karnataka. As far as forced labour in Karnataka was concerned D.C. Sircar's view that visti was a tax paid in lieu of forced labour does not seem to be tenable. For no where visti is mentioned either in terms of cash or kind, whereas references to visti implying labour are not wanting. For example, in an inscription[62] found in the Raichur district of the time of the Chālukyas of Kalyāna, bitti is mentioned in the form of kūli i.e. labour. Similarly, the spy's 'report about the minister's demanding visti when the people were busy in sowing' as it appears in Yaśastilaka[63] also reveals that it was exacted in the form of labour. Besides, the term bitti is in popular usage in Karnataka even to the present day in various forms like bittigelasa, bittibesa, bittiyāḷu, etc. which invariably mean the labour without remuneration. However, Pampa in his Vikramārjuna Vijaya[64] referred to earlier states that the forced labour was convertable into cash. Thus, it is clear that bitti was not a tax in lieu of forced labour.

Then of the remaining two views viz. that the forced labour was in lieu of taxes and that it was in addition to the regular taxes to be paid to the government, the latter view seems to be more tenable than the former, because, in epigraphs recording grants of lead to individual donees usually we find that they were exempted from various taxes and also bitti. No where the phrase 'either tax or bitti' implying that bitti was a substitute for tax occurs in inscriptions. Therefore, bitti must have been in addition to the regular taxes to be paid to the government.

In the light of the foregoing discussion it may be concluded that the institution of forced labour was introduced to help the poor who were not in a position to pay taxes. With the development of feudal elements, and particularly, during the hey day of feudalism perhaps bitti was exacted in addition to taxes. It was also probable that under certain circumstances the forced labour could have been converted into cash or in kind.[65]

The term mūvitti occuring in inscriptions and literary works of Karnataka seems to throw some light on the nature of exaction of forced labour. An inscription[66] from the Bellary district of the time of Chālukyas of

Kalyāṇa mentions muvitti. Similarly, in the Vikramārjuna Vijaya[67] of Pampa muvitti is mentioned in two contexts. In Śāntipurāṇa[68] also the term muvitti occurs. Muvitti means three types of forced labour. It is significant to note that in Arthaśāstra of Kautilya also visti is mentioned as of three types. Thus, for the term muvitti of Kannada literary and epigraphical sources we may not get a better explanation than the one in Arthaśāstra. According to Kautilya, forced labour was employed in warfare where it consisted of three stages, viz. (i) cleaning the camp, the roads, the bridges, walls and landing stages, (ii) carrying machines, weapons armour, instruments and provisions and (iii) of lifting the wounded soldiers from the battle field.[69] Similarly, in Mahābhārata, it is said the labourers accompanied the army.[70] Thus, the term muvitti mentioned in literary works and epigraphs of Karnataka of the 10th century A.D. signifies that the use of unpaid labour in the battle-field continued as late as 10th century A.D. Further, both Kautilya[71] and Manu[72] hold the view that the śudra labourers, artisans and dāsas should do manual work in the state manufacturies. Besides, such labour was also utilised in weighing and measuring of the grain collected as land revenue in kind. Perhaps, the village people were expected to serve the village headman in filling granaries, taking

things in or out of his house, cleaning or decorating his residence, working in his field etc." as suggested by Vātsāyana.[73]

From the inscriptions of Karnataka also we get some glimpses of the nature of the employment of forced labour; but not all. From an inscription of about 958 A.D. we learn that, the people were expected to cut fodder for king's horses and elephants.[74] References occuring in inscriptions like bittibandi[75] etc., indicate that people were expected to make their carts and other necessary implements available for the King's service without any rent or remuneration in return. Though details are not forth-coming it cancane be reasonably assumed that unpaid labour was employed for construction and maintenance of roads and bridges, excavation and maintenance of tanks, for construction of temples[76] and other works of public utility.

Contemporary sources of Karnataka to not throw large on administrative arrangements made to enroll and extract forced labour. But during the Vijayanagara times which witnessed the hey-day of feudalism, officers were appointed specially for the purpose of exacting forced

labour. According to Saletore the officer mentioned in inscriptions[77] as b̄egāra stands for the superintendent of forced labour.[78] From the frequent references to the officer called b̄egāra it would be evident that during the Vijayanagara times, administrative arrangements were made to exact biṭṭi from villagers.

The social problem connected with the practice of forced labour was as to whether all communities of people, without exception, were expected to render forced labour to the state. From the invariable mention of biṭṭi in the list of tax-exemptions accompanying the grant of villages to the brāhmaṇas it would be clear that the brāhmaṇas living in the agrahāra villages were free from forced labour. Similarly, in an inscription of about A.D. 992 from Kogali (Bellary district) it has been clearly stated that there would not be forced labour for the nakharas, gāmuṇḍas, mahājanas and the pañchamaṭhas.[79] From the above two types of instances it becomes clear that unless otherwise stated forced labour had universal application. C.V. Vaidya says that during the epic period "No caste was exempted from this tax of compulsory labour. Even the Brahmanas were made to work if they did not follow their own sacred profession and followed the profession of artisans and labourers."[80] That usually the śūdras and the artisans rendered forced labour

is clear from an inscription of A.D. 1213 from Gadag (Dharwar district).[81]

The donees of villages, who received the rights to exact forced labour, deemed it a special privilege to have forced labour at their disposal. Thus, with the gradually increasing number of village grants during the Chālukya and Rāshtrakūta times, references to <u>bitti</u> become quite a regular feature. Moreover, shortage of coined money during the Rāshtrakūta times, must have made the payment of government dues in the form of labour compulsory. During the rule of the Chālukyas, Hoysalas, and Yādavas the number of secular and religious donees, and recepients of village-grants increased considerably and naturally their temptation to exact forced labour might have also increased. Then during Vijayanagara period which actually witnessed the hey-day of feudalism forced labour became a fancy with the feudal lords. This tendency has been very well explained by R.S. Sharma who says that "the incidence of the labour service and forced contributions would not be much felt under the direct jurisdiction of the royal representatives who were mobile and not hereditary. But it could be rendered oppressive by the donees who were men on the spot with a hereditary vested interest in the exploitation of the resources of the village.[82]

Whereas forced labour was so popular with the feudal lords, we cannot expect it to be equally popular with the peasants. We have the classical example of Junagadh inscription of Rudradaman which sheds light on the umpopularity of the institution. Similarly, in an inscription from Chiñchōli (Dharwar district) dated 798 A.D. there is some clue to the unpopularity of the forced labour, for the inscription states that "His act is of religious merit who exempts (people) from tax on irrigation and forced labour."[82-a]

## Section 5: Compulsory Supply of Provisions and other Facilities

In several land grants of ancient and mediaeval times lists of fiscal immunities granted to the donees, generally included the expressions like chāṭa-bhaṭa pravēśadaṇḍa, rājasēvakānām, vasatidaṇḍa, prayāṇadaṇḍa etc. The fact that these immunities were extended only to the brāhmaṇa donees implied that others were expected to bear them. Chāṭa-bhāṭa pravēśa daṇḍa may mean exactions at the time of the arrival of regular and irregular military and police forces for their food and provisions. In the Hiṭnahebbāgilu plates of Kadamba Mrigēśavarman, for instance, mention is made of only abhaṭa pravēśam.[83] Sircar thinks

that these chatas and bhatas were engaged in collecting royal dues and apprehending thieves and robbers.[84] Whenever the military halted and set up its camps near a village it was the responsibility of the villagers to provide food for the soldiers and fodder (for their horses and elephants). That the military authorities would call upon the villagers to meet their various needs is made clear by a record from Dāvanagēri[85] belonging to 10th century A.D. This inscription states that when Mahāsāmantādhipati Śāntivarman of Banavāsi-12,000 came in due course to Palarur, he sent a summoner to the mahājanas to say: 'A supply of grass is wanted for our troops of horses and elephants'. Thereupon, the cutters said, "Right, well we cut.'

Similarly, the villagers were expected to look after the royal officials during their stay in a village on royal work and to arrange for their journey. Such provisions are generally mentioned in the records as rājasēvakānām vasati danda, prayāna danda etc. From an inscription it is clear that when the dandanāyaka, or a provincial governor went to a village for administrative purpose like the settlement of the revenue of a village, it was the responsibility of the nādagāmunda to look after the staff engaged in the work.[86] In a grant of the time of Yādava King Rāmachandra mention is made of rājasēvakānām Vasatidanda-prayāna dandau.[87]

These two expressions refer either to the obligation of making free provision for dwelling houses for the royal officers or to the levy for the same.

The Hirehadagali plates show that the villagers were occasionally under the obligation of supplying tana (grass) and kattha (wood) to the king.[88] The obligation of supplying grass from pastures and fuel is also recorded in some inscriptions.[88-a] Khāna (fodder for animals) abhyāgata (the guests), Katakasēse (tax for maintenance of army), vasati (arrangements for stay) were some such provisions mentioned in an inscription of A.D. 1206.[88-b] Āneya sēse,[89] kudureya sēse[90] dandāya[91] were also similar taxes. That such practices continued even to the time of the Vijayanagara rulers is evident from a number of inscriptions which mention such provisions as milk (hālu) houses (bidāra)[92] and fuel (soudige) etc. References to such provisions are more numerous during the Vijayanagara times than earlier.

## Emergency Exactions

Ancient Indian law-givers have made provision for additional levy of taxes to meet the demands at the time of emergency. Thus, for instance, Kautilya recommends a levy

of benevolence (*prayana*) from the people as a measure to replenish a depleted treasury.[93] Further, he lays down the details of the rates of levy which were higher than those of the normal times. He says "the dealers in gold, silver, diamonds, precious stones, pearl's, corals, horses and elephants should pay as much as 50 per cent and those in cloth and lower metals 40 per cent (of their provits?).

But this term *prayana* does not occur anywhere in the epigraphs of Karnataka. It appears probable that the need for levying *prayana* arose in and case of a depleted treasury whether it was a time of war or peace. In all probability the Karnataka rulers of the early dynasties must have managed their treasury well. But during the Vijayanagara times an atmosphere of emergency appears to have prevailed in the empire because of the frequent wars with the Brahmani Sultans. *Khaddāya* which means forcible levy seems to imply such exactions. The distinguished scholar T.V. Mahalingam suggests that *Kattāyam* of Tamil records was the same as *prayana*.[94] *Khaddaya* was the Kannada equivalent of Tamil *Kattāyam*. For instance, an epigraph dated A.D. 1418 mentions *Khaddāya*.[95] References to *Khaddāya* are numerous during the Vijayanagara times.[96]

T.V. Mahalingam considers bēdige to be the same as prayana.[97] But it is doubtful because, in a number of instances the income from bēdige was granted to temples. An epigraph of A.D. 1419,[98] for instance, records the grant of right to collect the bēdige and utilisation of the amount for the service of god Nañjunātha.

Apūrvāya[98-a] of the Kannada epigraphs may suggest that exactions of the time of emergency as against the pūrvāya which were customary levies of the normal times. Apūrvāya means either additional taxes to be levied in future course of time or additional levy on the existing taxes.

Presents

People were expected to offer presents to the kings, queens and princes on specific occasions. When people went to see the king in person they were to pay a tax known as darśana-gāṇike. For instance, Halsi inscription dated A.D. 1169 states that the village of Nandihalli was exempted from making presents for the darśana of king, queen, prince and minister (rāja, rājñi sutāmātya darśana vyaya varjitam)[99] An inscription from Bālagañchi dated A.D. 1276[100] mentions the presents to be paid by the people to the king on the occasion of the coronations and the birth of a child (perhaps birth of a royal prince or princess). Similarly, an inscription from Baragihalli, dated A.D. 1318 records the

grant of a village to Kallagauda and states that he was not to pay taxes on such occasions as the king's coronation and the birth of a prince.[100-a] Feudal lords were also expected to make contribution on such occasions. Paes writes[101] "Whenever, a son happens to be born to this king (Krishnadēva Rāya) or a daughter all the nobles of the Kingdom offer him great presents of money and jewels to prince and so they do to him every year on the day of his birth." References to presents made to the royal prince are far numerous than any other contributions. Such presents are described as Kumāragaṇike and Kumāragadyāna.[102] contributions made to the kings are sometimes mentioned as Ballahagadyāna i.e vallabhagadyāna 102-a.

Feudal Dues

People were expected to pay several taxes to the fuedal lords. In an epigraph for instance manneya sāmyada tere of the village of Śivanūr was surrendered to the temple in perpetuity by the feudal lords of the place and on behalf of their descendents.[103] An epigraph from Muttagi dated A.D. 1147 describes Selava, the feudatory family of the place and registers a gift of the manneya-vana of the village.[104] Similarly, an inscription of A.D. 1045 records the grant made by Udayāditya Sindarasa of all the taxes due to him for the manneya of the village of Dandāvati.[105] Commenting on this record Nilakanta Sastri observes that "this record is valuable as clearly establishing two things only vaguely hinted at by

other records that manneya is the overlordship or seigniory of a village which carried certain fiscal rights with it, and that total sum of these rights together with manneya itself was transferrable and could become the subject of a charitable gifts."[106]

Compensation to the Families of the War-Heroes

Vîravana,[107] Vijaya Vîravana,[108] Vîrasēse[109] of the Kannada epigraphs appear to suggest that it was the responsibility of the people to contribute towards the maintenance of the families, the members of which participated in wars and died. G.R. Kuppuswamy, for instances rightly says that Vîravana or Bîravana was a soldiers' tax paid by all communities for maintening the warrior class which defended them.[109-a]

Village Servants Dues

In certain cases people were expected to pay dues to the village servants like the Talavāra, Sēnabōva, and the Āyagārs. Talavārike-yāya[110] talavārike[110-a] are the terms used in the epigraphs to denote the dues to be paid to the talavāra, the village servant. Talavāra as a functionary under the village headman did a variety of works, like measuring the land, collection of revenue, and also policing the village. Hittudeye[111] was perhaps the dues paid to the village-āyagāras who were not only servants of the people but also

constituted important elements of the village assemblies. Srikarna gadyana[112] was a due paid to the village accountant.

Fines:

Epigraphs particularly of earlier times give a variety of fines like hadaru (immoral traffic) anyaya (injustice) alivu (loss)[113] were some of the fines which the people were expected to pay to the village councils. They were all of local nature. For instance, Kotavamachigi inscription of the time of Vikramaditya V lays down the rates of fines thus: " .... a fine of two panas from one who abused another, twelve panas for beating a man, three gadyanas for threatening with a drawn dagger, twelve gadyanas for stabbing .... "[114] Similarly, an inscription from Kogali lays down rules for imposing fines thus: " ... a bachelor who commits rape is to pay a fine of three gadyanas and to make another payment of equal amount when he undergoes religious expiation (prayaschitta) for his offence."[115]

CHAPTER IV

## Notes and References

1. While surveying the village lands for fixing land revenue, the area of houses, shops and the sites for their purposes were excluded.

2. KI, I, p. 3.

3. The expression angadiyuli may also be interpreted to mean, taxes on two mana of oil and other commodities kept in the shop. For the text may also be split as angadiyur-immanam-enneyum, etc.

4. EI, XIV, p. 188.

5. KI, II, p. 23; SII., XX Nos. 158; 319.

5-a. SII., XX, No. 47.

6. SII, XX, No. 102.

7. EI, XIV, pp. 188 ff.

8. Ibid., XV, p. 80.

9. EC, V, AK, 69.

10. MAR, 1910, p. 27.

11. KI, V, p. 68, dated A.D. 1121.

12. EI, XV, p. 80.

13. MAR, 1910, p. 29.

14. *EI*, XIV, p. 188;

15. *EC*, II, No. 333.

16. *KI*, II, p. 230.

17. *EI*, XVI, pp. 66 ff.

18. *EI*, XIV, pp. 190-91.

19. *IA*, I, pp. 210-21.

20. *IA*, VIII, LIX; *EI*, XIV, p. 190.

21. *Ibid.*, I, p. 211.

22. *Ibid.*, XII, pp. 222-24.

23. *KI*, II, pp. 11-14.

24. *EC*, V, Cn. 259.

25. *Ibid.*, VII, SK, 295.

25-a. *MAR*, 1911, 86.

26. *Ibid.*

27. *IA*, VIII, No. LIX.

28. *KI*, II, pp. 11-14.

29. *IA*, XII, pp. 222-24.

30. *MAR*, 1927, Para 105.

31. *EC*, IX, Ma. No. 17.

32. *EC*, IV, Hg. 60.

33. Mahalingam T.V., *SIP*, p. 174.

34. *EC*, XVI, Mk. 64.

35. *IA*, VIII, No. LIX.

36. *EI*, XX, pp. 67-70.

37. *IA*, XIX, p. 145, Nilkantha Sastri, however, considers it to be a tax on great festivity, i.e. *periya osage*. EHD, p. 238.

38. *IA*, VIII, No. LIX.

39. *Ibid*.

40. *EI*, XIV, p. 189-90.

41. *IA*,XIX, p. 145.

42. *EHD*, p. 238.

42-a. *SII*, IX (ii), p. 443.

43. *Rashtrakutas*, pp. 232-33.

43-a. *EC*, VII, TI, 15.

44. *EI*, VI, p. 14.

45. *EI*, p. 5, ff. Text 1-32.

46. Watters, T. *On Yuan Chwang's Travels in India*, Vol. I, p. 176.

47. *Yasastilaka*, BK. III.

48. Ed. by D.L. Narasimhachar, Ch. VI, 30; Ch.IX, 10.

49. Ch. IX, v.2.

50. _Basavannanavara Satsthalada Vachanagalu_, p. 29.

51. _Artha_, II, 15.

52. _Ibid_., 35.

53. _Manu_, X, 120.

54. _Mahabharata_, Santi Parva, 88, 11-12.

55. _Sukra_, Ch. IV, Sect. II, 241.

56. _Artha_, II, 4.

57. _Manu_, VIII, 138.

58. _Rashtrakutas_ (1967), p. 231.

59. _EI_. XXXII, p. 48. Dr. Sircar seems to have modified his own view in his _Indian Epigraphical Glossary_, for, there he does not mention anything about taxation while explaining the term _visti_.

60. _Economic Life in Northern India_ (1965), p. 26.

61. _The Economic History of India_ Vol. I, (1968), p.145.

62. _Corpus of Inscriptions_ (Hyderabad Archaeological Series No. 18). Ed. By Dr. P.B. Desai, No.8, p. 52, Text: _adhikari nakhura savakattukararu sarvabittiyagi chaitra pavitrakke aredalade Kuli_.

63. *Yasastilaka* Book III, 172.

64. *Dhanamam muvittigari oundu arigange kalgeragittu*, Ch. VI, v. 30.

65. In some inscriptions the term *bitti-sollage* occurs. It's precise meaning is doubtful. But it may mean that one *sollage* or a measure of grain in lieu of *bitti* (EC, V. Hn. No. 22).

66. *SII*, IX (i), No. 160, L. 12, p. 147.

67. Ch. VI, 30; Ch. IX, 10.

68. Ch. IX, v. 2, p. 190.

69. *Artha*, X, 15.

70. *Mahabharata*, LIX, 41-43.

71. *Artha*, II, 4.

72. *Manu*, VII, 138.

73. *Kamasutra*, v. 5.5.

74. *EC*, XI, p. 6.

75. *EC*, V. Hn. 84 and 139.

76. It is believed that in the construction of the Meenakshi temple at Madurai, forced labour was employed.

77. EC, XI, Hr. 36 and 39.

78. Social and Political life in Vijayanagara Empire (1934) Vol. I, p. 345, F.No.1.

79. SII, IX (i), No. 24.

80. Epic India; p. 215.

81. Sudrarum karukarum bitti besanam maduvaru, SII, XV, No. 159, L, 48, p. 905.

82. Indian Feudalism, pp. 52-53.

82-a. Inti Dharmam geydon niruni sunkam bitti modalagi ellavam bitton - SII, IX, (i), No. 15.

83. EC, IV, Hn. No. 18, p. 136.

84. Ind. Ep. Glos. p. 68

85. EI, XI, p. 6.

86. Ibid., XVI, No. 21, p. 284.

87. IA, XIV, p. 319.

88. Sircar, Select Inscriptions, pp. 461-66.

88-a. EI, XXIV, p. 144, Ibid., XXXI, p. 7.

88-b. EC, II, No. 347.

89. EC, V, Hs, 139.

90. *Ibid*., EC., Cn. 269.

91. *KI*, I, pp. 20,24.

92. *SII*, IX (ii), p. 449.

93. *Artha*, V, 2.

94. Mahalingam, T.V., *Administration and social life*, p. 73.

95. *SII*, IX, (ii), p. 449.

96. *Ibid*., No. 629; *EC*., X, Bp. 18.

97. Mahalingam, *op.cit*., p. 73.

98. *MAR*, 1928, No. 36.

98-a. *EC*, V, Hs. No. 139.

99. *KI*, V, p. 235.

100. *EC*, V, Cn. No. 269.

100-a. *MAR*., 1910, para 86, p. 36.

101. Sewell, *For. Emp*., p.281.

102. *EC*, V, Bl, No. 74; *Ibid*., No. 139.

102-a. *EC*, V, Bl, No. 74.

103. *EI*, XV, p. 89.

104. *SII*, XV, No. 35, pp. 41 ff.

105. *SII*, IX (i), p. 52.

106. EHD, I, p. 414.

107. EC, V, Bl. No. 74.

108. EC, V. Bl. No. 74.

109. Ibid.

109-a. Kuppuswamy G.R., Economic Conditions in Mediaeval Karnataka, p. 169, n. 172; vide Chidanand Murthy, K.S.S.A., p. 401.

110. Ibid., VII, Sk. No. 241, KI, I, p. 32.

110-a. KI., V, p. 131; EC., V, Hn. No. 2, Talarikeya sunka, EC., VII, Sk. 146.

111. SII., XX, Nos. 118, 127, 128, 151.

112. EC., V, Bl, No. 74.

113. EC., V, Cn. No. 269.

114. EI., XX, p. 67.

115. SII., IX (i), p. 102.

# CHAPTER V

# ADMINISTRATION OF TAXES

## Section 1: Tax Administrative Machinery at the Centre

### A. King as the Head of the Treasury

An ever repleting treasury was indispensable to sustain the expanding responsibilities of rulers, involving enormous expenditure. But, certainly, it was not an easy task for the rulers to find the treasury to be full always. However, rich and varied the resources of a state might have been, without proper and careful arrangements made to channelise the sources, the income would not flow and accrue on its own. The rulers, therefore, were required to make elaborate administrative arrangements for the proper and regular flow of income to the state-treasury.

Although the king was one of the seven constituents of the state, he was also the head of the entire organization. As such, he was the head of the financial administration of the kingdom as indeed of any other branch of the government. Since the finance formed the back-bone of the kingdom, the ancient and mediaeval law-givers proposed that the king should be invested with exclusive and complete control over the

treasury and the sources of state income. Both Kauṭilya[1] and Manu[2] hold the view that the king should be in the immediate control of the treasury.[3]

The finances of the kingdom required utmost care and vigilance of kings. The law-givers therefore have made provision in the king's daily routine for audit and inspection of the income and expenditure, the treasury and the accounts of the State.[4] Mitākshara of Vijñāneśwara[5] enjoins that the king should personally look into the income and expenditure of his kingdom. According to Krishnadeva Raya, the kings were required to keep the finance and military under their direct control.[6]

The king enjoyed considerable powers in respect of revenue matters. It has been established by the learned scholars like D.N. Jha,[7] D.R. Das and others that the king was the ultimate owner of the land. As such any land-grant or village-grant was to be made with the permission as there were considerable financial implications in such grants. For instance, the Ādūr inscription of the time of Kîrtivarman II, states that the gāmuṇḍa of the place made a grant with the permission of the king.[9] The learned scholar Dr. Altekar has rightly shown that even the governors were required to take the prior permission of the king's while

making grants of land or villages causing loss of revenue to the central exchequer.[10]

The responsibilities of rulers with regard to the revenue matters were equally important:

(i) It was the king's responsibility to appoint expert ministers, high officials, governors and village officers who looked after the revenue matters of their respective jurisdictions.[11]

(ii) The rulers were required to punish the officials who were defaulters in respect of tax administration as is evident from an inscription of A.D. 1104 which has on record an example of a provincial governor who having harassed the people was punished by the king.[12]

(iii) It was the responsibility of the ruler to issue charters to the provincial and local officials, embodying the general principles and regulations regarding the revenue administration. The Lakshmeśvar charter of A.D. 724 given by Yuvarāja Vikramāditya[13] and the Sūdi charter of A.D. 1050 given by the provincial governor[14] are the two such documents which contain the royal orders issued to the local officials.

(iv) At times, the rulers were required to listen to the grievances of the people with regard to heavy taxation and to redress their grievances to the satisfaction of the people.

In A.D. 991, Chālukya King Āhavamalla, for instance, listened to the complaints of the people from Bālguḷi and solved their problems to their satisfaction.[14-a]

However, the powers and functions of kings in respect of tax-administration were rather supervisory as the administration of taxation was highly decentralised in the country. This will be evident from the classified account of the tax-administration that follows.

B. Ministers In charge of Land-revenue

Writers on Hindu polity are at one in recommending that the king should always act in consultation with a group of ministers and also get their co-operation. Mahābhārata, for example, observes that the king is vitally dependent upon ministers as women upon their husbands.[15] Similarly, Kauṭilya reminds the king that he can succeed only if assisted by competent councillors; one wheel alone does not move the carriage.[16] The need for ministerial counsel and co-operation particularly in revenue matters is very well brought forth by Manu who observes that "even an undertaking easy (in itself) is sometimes hard to be accomplished by a single man; how much (harder is it for a king) especially, (if he has) no assistance (to govern) a kingdom which yields great revenues!"[17]

It is rather strange that the two ministers of finance viz. Samāhartā and Sannidhātā mentioned in Arthaśāstra of Kautilya or officers of that rank are conspicuous by their absence in the records of the early dynasties of Karnataka. During the Satavāhana phase of South Indian history the ministers in general were called amācchas i.e. amātyas.[18] Hirehadagalli plates of Śivaskandavarman also refer to the amātyas.[19] Their specific departments however, have not been indicated in the records. However, it may be stated here that as the revenue of the Śātavāhana empire was vital, one of the amātyas might have been in charge of it. Under the early Kadambas of Banavāsi a council of ministers consisting of five members functioned.[20] But there is no specific mention of a minister incharge of the revenue. The records of the Chālukyas of Bādāmi mention a number of ministers. But the finance minister is not referred to in their records. While commenting on the absence of a minister in charge of finance the learned scholar, Mahalingam concludes that "though the portfolio of the revenue minister was a very important one in the ministerial council of the king, it is rather surprising that we do not find references to him in the inscriptions of South India."[21]

The absence of references to a minister in charge of the taxes should not lead one to conclude that the Department of Revenue did not function at all in the early phase of Karnataka history. Since the land revenue formed the backbone of the whole administrative machinery, there is every reason to believe that the department of revenue functioned in some form or the other. It is not possible to expect the kings, queens and higher officials to make grants of land or village without bringing the same to the notice of the revenue ministers. The Kadamba King Śivachitta, for instance, is said to have made a grant with the knowledge of his Prime Minister and councillors.[22] In another case it is said of the same king that, when he was requested by his queen Kamalādēvi to found an <u>agrahāra</u>, "he took counsel with his mother Maiḷalamahādēvi ... as to the property of the request of her (his queen) ... and having given his consent ... all the ministers headed by <u>Purōhita</u> Sri Vidyāvāsi - Ballōpādhyāya having pondered over the matter, notified their consent also."[23] Similarly, an epigraph of the times of the Yādavas states that the king consulted his ministers before making the grant.[24]

These instances point out that the Department of Revenue did function in the early period of Karnataka history. The absence of any reference to the Revenue Minister in the

records of the early dynasties of Karnataka however, may be attributed to a number of factors.

In the first place, the lack of a strong convention and consistency with regard to the mention of official nomenclatures in the records explains the difficulty in forming a definite idea about a particular office. For instance, the term amātya of the Śātavāhana records, if examined critically, seems to suggest that the amātyas of the Śātavahana records were none other than the ministers and high officials in charge of land revenue. Bharadvāja, for example, names the finance minister as amātya.[25] In some inscriptions of the Rāshtrakūtas reference is made to an amātya as distinct from a mantrin. A.S. Altekar has identified the former with the Revenue Minister.[26] Similarly, in Śukranīti, amātya is mentioned as a minister in charge of the Revenue Department.[27] Hence the amātya of the Śātavāhana records could be the revenue minister.

As suggested by the learned scholar T.V. Mahalingam probably it may be due to the fact that the Department of Revenue was held by the Prime Minister himself.[28] The fact that Kadamba king Śivachitta while making a grant of a piece of land[29] brought it to the notice of his Prime Minister supports such an assertion. Similarly, an epigraph of the

Yādava dynasty, while recording the grant of some shops for certain religious purposes states that the king consulted his ministers headed by the Prime minister before making the grant in question.[30]

The revenue matters must also have been supervised by various other ministers of the kingdom. This would be evident from the instructions of the law-givers of ancient India. For example Mānasōllāsa expects all the ministers to be expert in the matters relating to income and expenditure of the kingdom and in the art of the development of the treasury.[31]

Land Revenue administration in ancient times was highly decentralised. As such, probably it was under the direct supervision of the provincial governors and not under the central minister of finance.

Besides, the different central departments like the Department of Treasury, Department of Accounts and the Department of Records must have shared among themselves the responsibilities relating to the revenue matters. During the Vijayanagara times, for instance, aṭhavaṇa the Department of Records actually administered the revenue.[32]

The position of the Revenue Minister seems to have undergone a gradual change during the post-Chālukya epoch. The amātya of the Rāshṭrakūṭa records has been identified with the finance minister by Altekar.[33] The obscurity centring around the ministry of finance definitely disappears with the advent of the Chālukyas of Kalyāṇa in the 10th century A.D.

Of the sixty-six departments figuring in Mānasōllāsa[34] those of Arthādhikāri and Kōśādhikāri were closely related to the administration of finance and taxes. During the later Chālukya epoch, the Department of Taxes was further decentralised and was put under different ministers. For example, Kaḍitāmātya[35] besides managing records also controlled the land-revenue. The two ministers, one in charge of vaḍḍarāvaḷa and another in charge of achchupannāya were the two ministers in charge of commercial taxes.

Kurahaṭṭi (Dharwar district) inscription[36] dated A.D. 1142 mentions Malapayya as Kaḍitaverggaḍe. The significant aspect of this record is that the above mentioned Malappayya is described as Śrīmanmahāpradhānam Kaḍitaverggaḍe. The Lakshmēśvar inscription[37] of the time of Bhulokamalla Sōmēśvar III dated A.D. 1138 mentions one Chiddarasa as Kaḍitaverggaḍe. Similarly, references to Kaḍitāmātya and Kaḍitaverggaḍe may be multiplied to any extent.

Literally the term Kadita means the revenue records and the Kaditaverggade stood for the officer in charge of the revenue records. In the absence of an independent portfolio for revenue matters like assessment, collection etc., it may not be far-fetched to surmise that the Kaditaverggade himself looked after all these revenue matters besides records.

During the Vijayanagara times the taxes like the land revenue were administered by a Department of Records known as athavana[39] as it was the case in the pre-Vijayanagara times. Mahalingam has shown that this department was presided over by the minister for Revenue. He was helped by a large staff of officers and clerks in keeping regular accounts of the income of the government from the various districts and sources.

During the age of the Chālukyas of Kalyāna, the administration of taxes underwent changes and the two Departments of Revenue and Excise-taxes were thoroughly bifurcated. Whereas Revenue was put under the charge of the provincial governors, the commercial taxes were regulated by the central government through its ministers and officers. Transfer of revenue powers to the fuedal lords and provincial heads was an essential element of the fuedal system, the beginnings of which had already made

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their appearance in the political structure of Karnataka by the 12th c. A.D. and which reached a stage of perfection shortly afterwards during the Vijayanagara times. Perhaps it may be because of this development that references to a minister incharge of revenue as such become very scarce in the records of Karnataka.

C. Ministers in-Charge of Commercial Taxes

Reference to such terms as <u>śulka</u> <u>bhūtavāttapratyāya</u> and <u>vaddarāvala</u> occuring in the records of the early dynasties of Karnataka, particularly the Chālukyas of Bādāmi indicate an advanced stage in the commercial activities of this time. In the Aihole inscription of Vikramāditya II, for instance, mention is made of an officer who was in charge of <u>Vaddarāvala</u> taxes.[41] But it is difficult to make out whether he was a minister or an officer. During the Rāshtrakūta times also references to the ministers in charge of commercial taxes are rare. Though provincial governors made grant of income from sales tax on clarified butter,[42] this income appears to have formed part of their salary rather than state-income. During the time of the Chālukyas of Kalyāna and their contemporaries, the administration of commercial taxes was put in charge of separate ministers.

Ministers incharge of commercial taxes, however, dominated the whole central administrative structure during the rule of the later Chalukyas. During this period the Department of Commercial Taxes was managed by two ministers of high rank viz. (i) the minister-in-charge of vaddarāvula taxes and the minister in charge of achchupannāya taxes. Anantapalayya, the famous minister of Vikramaditya VI for instance was administering the vaddarāvula and perjunka over seven-and-half-lakh country,[43] i.e. obviously the whole of the Kannada speaking country. In the inscriptions he is described as a mahāpradhāna, bānasaverggade dandanāyaka sāmantādhipati etc., which indicate that Anantapalayya occupied an exalted position in the council of Ministers, and managed the vaddarāvula taxes. Similarly, Anantapalayya referred to above, earlier in A.D. 1103 was administering both the vaddarāvula and achchupannāya taxes of the Belvola-300 and Purigere-300 divisions.[44] Sometimes, Anantapālayya was meaning both the Departments of vaddarāvula and achchupannāya taxes.[45] In A.D. 1102 Bhīvanayya managed the achchupannāya taxes of the seven-and-a-half lakh country.[46] Again, Dāsimayya dandanāyaka was an important minister under Kalachuris. Among other things, he is said to have managed the excise and accounts.[47]

It is rather strange that during Vijayanagara times the ministers in charge of commercial taxes were not referred to in the records. References to hejjunkada adhikāri,[48] no doubt occur but they were not of ministerial rank. Absence of references to ministers in charge of commercial taxes during this time was probably due to the feudalization of the political and economic structure of the empire. The feudal lords perhaps controlled all sources of state-income. Another reason was the influence of the guild-organizations. The learned scholar Saletore, for example observes that "The influence of these local bodies and corporations was felt by the Central Government whose officers could neither remit taxes nor make gifts without the consent of the former.[49]

D. Departments

A well organised official staff consisting of officers of various grades assisted the ministers in carrying out the day-to-day administration of the land revenue and other taxes. The official staff dealing with revenue matters were divided into three independent departments viz., (i) Department of Records (ii) Department of Accounts and (iii) the Treasury. Each one of these departments was under the control of a minister of high rank.

(i) Department of Records

The head of the Department of Records was known as kaditaverggade.[50] kadita or kadata were the revenue records.[51] The Lakshmeśvara inscription of the time of Bhūlōkamalla Somēśvara III dated A.D. 1132, for example, mentions one Chiddarasa as kaditaverggade.[51-a] Similarly, Chandimayya was the head of the Department of records during the times of Jayasimha II.[52] The clerks of the Department of Records were known as the lēkhakas who assisted the head of the Department of Records. Manasollas[53] describes the requirements of a lēkhaka. He was the charter composer. Sēnabōva was both the composer of the charters and the local officer in charge of revenue records.[54]

During the Vijayanagara times the office of the revenue records was known as athavana.[55]

According to T.V.Mahalingam "The proceedings of the government to the local authorities in matters relating to revenue administration were finally entered in four registers."[56] It may be suggested that the revenue proceedings of the government were entered

into the registers maintained by (i) the Central Department of Records (ii) the Provincial Department of Records and the village accountant (sēnabōva) and a copy of the same was given to the recipients of land-grants.

Inscriptions from Kolar of the time of the Chola occupation give some details about the procedure followed while making grants and particularly relating to the entries made in the revenue registers.[57] One of them relates to the grant of a village as dēvadāna. The relevant entries in the register were made after following a very elaborate procedure. The emperor's oral orders after being written down by the royal secretary and approved by the chief secretary was communicated through the proper channel, i.e., revenue officer, after which the revenue accountants made entries into the registers. The same procedure must have been in vogue in other parts of Karnataka.

The foregoing account clearly reveals that the Department of Records helped the ministry of revenue by maintaining revenue records at different level of administration.

(ii) Department of Accounts

The Department of Accounts also helped the smooth functioning of the revenue administration. The head of the Department of Accounts was known as Śrīkaraṇada-Heggaḍe. In A.D. 1096 Ereyanna was the Śrīkaraṇada Heggaḍe under the Hoysala chief Ereyanga.[58] It is interesting to note that he continued in the same offices at least upto A.D. 1175.[59] Such instances of Śrīkaraṇada Heggaḍes can be multiplied to any extent.

The accounts clerks of the Department of Accounts were known as the karaṇams. Belhod inscription dated A.D. 1178 states that among others the Karaṇams granted the income from Bannige tax.[61] The Department of Accounts maintained the accounts of the revenue due from provincial governors, taxes already received and taxes to be received, etc.

(iii) Treasury

Another central department connected with the revenue administration was that of Kośa or the Treasury. In Mānasōllāsa the Chief Treasurer has been designated as Kōśādhykṣa,[62] or Bhaṇḍāgāra.[63] In A.D. 1147,

Dandanāyaka Kēsirāja held the office of Kōśādhyaksha.[64] In some records the head of the treasury is also mentioned as bhandāgārika.[65]

For convenience of collection and allocation of funds, branches of treasury were maintained in different localities. The Chālukyas of Kalyāna, for example, had a branch of their treasury for their southern dominions at Banavāsi.[66] The Hoysalas had their treasuries for revenue both in cash and kind at Arasiyakere, Halakuru, etc.[67] Each of them had a bhandāri as its head. Thus for instance Kesavadeva was the officer in charge of the Arasiyakere treasury.[68] He is described among other things as Hiriya Bhandāri. Rūpabhattaya was the treasury officer of Bēdaraguppe in A.D. 1065.[69]

The local branches of the central treasury particularly which received taxes collected in kind were known as ugrāna.[70] Almost each village had a ugrāna of its own. For the maintenance of these ugrānas the villagers were expected to pay a tax called ugrāna.[71]

## E. Hierarchy, Jurisdiction and Emoluments of Tax Officers

The evidence for the high degree of perfection the revenue administration had attained in Karnataka is further provided by the prevalence of a perfect system of official hierarchy and a clear idea of jurisdiction in the administration of taxes. The titles, nomenclatures, jurisdiction, emoluments and promotions that were in practice help us to determine the position of an individual in the official hierarchy. Records of the early dynasties of Karnataka, however, do not help us much in determining the jurisdiction and the official hierarchy. From the period of the Rāstrakūtas onwards the records give us ample information about the problems in question. Titles and nomenclatures that were in use, however, do not help us much in determining the hierarchical position of the officers. But with respect to territorial jurisdiction, the records give us information about which there cannot be any confusion. The Shiggaon inscription of the time of Rashtrakuta king, Amōghavarsha I, dated A.D. 866 states that when Kuppeyarasa was the governor of Purigere-300, Manalera Gādiga who was the Nālgāvunda administered Kallavalladere in the nādu.[72] Similarly, when Mahāpradhāna Anantapālayya

was governing the vaddarāvula tax of the seven-and-a-half lakh country, his subordinate Dandanāyaka Aliya Mādirajarasa was in charge of vaddarāvula tax of Banavāsi-12000, Halasige-12000, and Nolambavādi 32000 whose subordinate, Dandanāyaka Pāyimarasa was administering the vaddarāvula tax of Nolambavādi 32000. Further Chavundamayyanayaka was the subordinate of Payimavasa who looked after the vaddarāvula tax of Kadambalige-1000 and Kogali-500.[73] Similarly, Dandanāyaka Gōvindarasa who managed the Mēlvatteya vaddarāvula, the two bilkode, and the perjjunka taxes of the Banavāsi-12000 was a subordinate of Anantapālayya and Jayasinga was the subordinate of the former.[74]

These examples clearly point out the well established hierarchy of tax officers at the central, provincial and local levels of the administrative machinery.

Instances of promotions also indicate that official hierarchy was very well maintained. Dandanāyaka Anantapālayya referred to above, for instance, was in-charge of vaddarāvula and achchupannāya of only Belvola and Purigere in A.D. 1103,[75] but was subsequently

promoted to the post of an officer in charge of these two taxes of the entire seven-and-half-lakh country.[76]

The mode of payment of emoluments to the officials formed yet another important aspect of the tax administration in Karnataka. One of the usual practices of payment of salaries to the officers in ancient and mediaeval Karnataka was the assignment of income from taxes in kind as well as cash. In this regard Altekar holds the view that "since a large part of the royal revenues were received in kind, part of salaries was probably paid in kind".[77] Certainly this was in accordance with the recommendations of Manu who holds that "the miscellaneous taxes in kind that were payable daily to the king by the villagers should be assigned to the local officials".[78] Kauṭilya on the other hand recommends the assignment of tax-free land in lieu of the salaries of officials.[79] That these recommendations were very closely followed in practice is evident from a number of examples. The undated Haralukunte inscription, for instance, mentions all the emoluments of a nāḍagāuṇḍa which included the right to collect āya, house-tax, and tolls on merchandise besides the rent-free land which he held.[80]

The rent-free land of gāvuṇḍugoḍage constituted the mainstay of the gāvuṇḍa. An inscription from Koṭavumachige refers to his sources of income, viz., a rent-free land, a house site, dues from sales and performance of rites like sacrifices, upanayana, marriages and the fees paid on the occasions of the festivals like bādube, kārahuṇṇime and deepāvali.[81] Yet another epigraph enumerates the sources of income of a village headman which included besides others the tax-free land and the dues from the weekly fair.[82]

It may well be stated here as the examples indicate that it was the responsibility of the recepients of such grants of tax-income to make their own arrangements for the collection of the same. Besides, the tax-officers, particularly of the higher levels, enjoyed certain land-tenures, which were granted to them by the rulers for their maintenance. Thus for instance, the learned scholar Mahalingam observes: "In some periods territorial units were granted to officers who were entrusted with their administration, on condition that they paid an agreed sum into the king's exchequer and maintained for him a specified quota of the military. In such cases the remuneration

of the officers consisted of the difference between the income of the government from the administrative unit and the expenses incurred by him by way of his payment to the imperial exchequer and maintenance of a quota of the military.[83] Thus the practice of granting tax-income reduced to some extent the burden of the central government in collecting taxes as well as the maintenance of the accounts of the same. The only disadvantage of this system perhaps was the tendency of the recepients to exact more than it was intended.

## Section 2: Tax Administrative Machinery in the Provinces and Districts

### A. Tax Administrative Machinery in the Province

For administrative convenience the empire was divided into a number of provinces. These provinces enjoyed a large measure of autonomy within their jurisdictions. The governmental machinery at the province was largely a replica of the central government with its own court, council of ministers, departments and military. Perhaps the usual links between the king and the governor was the regular

payment of annual subscription of a stipulated amount of revenue to the royal exchequer and the supply of forces to suzerain at the time of war.

A.S.Altekar observes that the invariable mention of the provincial governors among the officers requested not to interfere with the peaceful enjoyment of rent-free lands and villages by the grantees suggests that the provincial governors were at the head of the revenue administration.[84] Absence of references to a minister in charge of land revenue in Karnataka tends to support the assumption that land revenue was administered through the provincial governors and the feudal chiefs. It is evident from the fact that the lower officers made grants of tax-income with the prior permission of the provincial governors. The Shiggaom inscription of the time of Rāshtrakūṭa Amōghavarsha I dated A.D. 866 for instance, states that a grant of tax on <u>Kaḷḷavaḷḷa</u> of Shiggaom was made by Peddama with the permission of Kuppeyarasa the governor of Puṛigere-300.[85]

Further it is clear from the fact that sometimes the governors personally went to supervise the

land-revenue assessment. Thus for instance when in the year A.D. 941, the drying up of an old canal necessitated the fresh settlement, the governor of Banavāsi carried out the same in conjunction with the local bodies.[86]

Sometimes provincial governors were empowered to interfere in the revenue matters with the local government within their jurisdiction. For example, when nālprabhus Chāmuṇḍayya and Kālayya having collected the fixed rent were unwilling to see the officer appointed by the king Yādava Simhaṇa, Mahāmaṇḍaleśvara Lakshmipāladēva being enraged, proceeded against the recalcitrant nālprabhus and punished them.[87] An inscription of about A.D. 1370 from Chāmarājanagar Taluka in Mysore district, for example records that a charter was given by Chikka Kampana Odeyar to the officials and Kaikkoḷas of Halla Kōte in which he made some regulations regarding tax payment and remission of the fines imposed on the Kaikkoḷas.[88]

That the provincial governors and the feudatory chiefs enjoyed a large measure of internal autonomy in respect of tax-administration is further proved by the fact that they had a council of ministers of their own

with a set of officials to assist them. Among these the indispensable ones were the minister in charge of revenue records, minister in charge of treasury and the officers in charge of tolls. Kaditāmātya[89] Mallapayya for example, was in charge of revenue administration under the Silahara chief Gaṇdarāditya, a feudatory of Chalukyas of Kalyāna. Śrikaraṇda[90] Malapayya was in charge of the Accounts Department under king Jayakesi the Kadamba[91] king of Goa and piriya-perggade was in charge of collection of revenue. The piriya perggade had under him (ii) davasāyada Heggade[92] in charge of taxes collected in kind and Hejjunkada Heggade[93] incharge of customs. Yet another officer was Sunkad adhikāri[94] i.e. officer in charge of tolls.

Similarly, Akkādevi while she was governing Banavāsi had her own council of ministers consisting of seven members of whom one was in charge of the revenue and the other the accounts.[95] They had under each one of them a set of officials to assist them.

But it appears that the powers of the governors were limited to the supervisory capacity and that they did not enjoy the right to alienate any field or village causing loss of refenue to the central exchequer.[96] The governors were required to take prior permission of the suzerain while

making grants. Bankeya the governor of Banavāsi, for example granted a village to a Jaina temple with the prior permission of his overlord Amoghavarsha I.[97] Even if some governors had to make any grant, such grants were not supposed to cause any loss of royal revenue. In this respect Vijñāneśvara enjoins that the governor of a district has no right to grant lands or assign revenue. Even if some governors were found making grants of villages or income from taxes it was from out of their personal income.[98] Thus for example Satyāśrayadēva, the governor of Banavāsi granted the taxes that were due to him.[99] Hence it may be concluded that the governors were not authorised to grant any income from taxes due to the king.

Provincial governor's jurisdiction in respect of tax-administration perhaps was restricted only to the land revenue. For collection of customs and commercial taxes from provinces independent arrangement was made by the central government. The officers appointed by the kings and responsible to king's ministers were stationed in the provinces for this purpose. For example dandanāyaka Gundamarasa who was a high minister and steward of the royal house-hold was administering the vaddarāvula taxes and the hejjunka and bilkode taxes in the Banavasi province during the reign period of Vikramaditya VI.[100] Similarly, in the year 1108 Bammarasa, the subordinate of dandanāyaka

Anantapalayya was in charge of the pannāya taxes of Nolambavādi 32000 province. He was the superintendent of the customs duties (achchupannāyadadhisthāyaka.[101]) During the time of Someśvara III, dandanāyaka Indrabhattayya was in charge of vaddarāvula, Kīlbatte, and Achchupannāyya taxes of Nolambavādi 32000. He was a subordinate of the Minister dandanāyaka Bhōgabhattayya who was a minister for war and peace.[102]

These high officers were assisted by a number of lower officials. Thus the following officials administered the commercial taxes under the Kadambas of Goa. In the Tambur inscription (A.D. 1150) mention is made of a superior tax-officer Sunkada Madhavarāja dandanātha, under whom another official Ācharasa was working.[103] In the Muttage inscription (A.D. 1223) there figures the sunkada adhikāri Dinakara-nayaka.[104] Māvalli inscription dated A.D. 1125 refers to sunkavarggodes, Nāranayyanāyaka and Timmannayya-nayaka.[105] In another inscription from Tambur (A.D. 1140) there is a mention of the sunkada adhikāri Vāmayya who granted the tala-sārige tax on the houses of the teligas to a local temple.[106] Likewise, the Managundi inscription of A.D. 1202 refers to sunkada-adhikāri Dēvayya and Chandayya who granted the talasārige-tax on oil-mills to a local temple.[107] In the Madanabhāvi inscription sunka-perggade,

Sankarayya-nāyaka is stated to have granted the kuliya sunka, and pannāyya to a certain temple. In the Hasarambi inscription reference is made to a lady sunkādhikāri, Lakshmadevi.[108] In the Kurdikēri inscription, Nārana, the brother of Anantapalayya is described as the pannāyada sunkada adhishthāyaka perggade of the divisions of Palasige - 12000, Nolambavādi - 32000, and Ālande - 1000.[109]

Sometimes, the governors of certain provinces themselves were assigned with an additional responsibility of supervising the commercial taxes also. Thus for instance, dandanāyaka Bhīvanayya, who while governing Banavāsi 12000 province also managed the achchupannāya taxes of seven and half lackh country in A.D. 1102.[110]

Nāyankara system was a new feature introduced in the provincial administration during the Vijayanagara times which had an important bearing on the taxation system, particularly on the land revenue at provincial levels. This feudal system which characterised the administration of the empire was not entirely new to Karnataka. It only crystellised into a system during the Vijayanagara times. Under this system the king was considered to be the ultimate owner of all the land and he distributed it among their subordinates.[111] Those who held their land directly from

the king were called the <u>nāyakas</u>. According to Nuniz "All the land belongs to the king and from his hand the captain holds it ... they have no land of their own, for the kingdom belongs entirely to the king."[112] In return for such an arrangement, the <u>nāyakas</u> were expected to fulfill two major obligations towards the overlord. They had to make a fixed contribution of money to the imperial exchequer annually and maintain a standing army for the emperor.[113] Nuniz gives a list of <u>nāyakas</u> of the Vijayanagara empire, and mentions their names, their provinces, sources of their revenue and their financial and military obligations to the imperial government.[114]

As is clear from the foregoing account the <u>nāyankara</u> system was a permanent arrangement for the collection of taxes and maintainance of the army. In return the provincial governors were given free hand in making their own arrangements for survey, settlement and collection of land-revenue and commercial and other taxes within their jurisdiction.

B. <u>At the District Level</u>

For further convenience of administration the provinces in their turn were divided into a number of districts of varying size. The districts are referred to in inscriptions of Karnataka as <u>nādu</u>, <u>kampana</u>, <u>vishaya</u> etc.[115]

and the number of villages that each district consisted of is indicated by the number suffixed to the names of the district like Hānungal - 500, Belvola-300, etc. These districts were well organized administrative units with an independent administrative set-up in each one of them. In respect of revenue administration too, the districts possessed an administrative machinery of their own.

The organization of the districts exclusively for administrative purpose goes back to the time of the Kadambas of Banavasi. Halmidi inscription of C. A.D. 450, for instance, mentions Naridavile-nadu being administered by Mrigēsha and Nagēndra.[116] Further, it records the grant of a tax called Pattondi and it is reasonable to assume that Mrigēsha and Nagendra were the revenue officials of the district.

During the Rāshtrakūta times the district was designated as vishaya, and the vishayapati was in charge of the revenue administration of the district. This has been clearly established by Altekar who thinks that the vishayapati exercised considerable revenue powers since he was invariably mentioned among the officials requested not to disturb the grantee from enjoying the benefits acruing out of lands or villages granted.[117]

During and after the rule of the Chālukyas of Kalyana, the revenue administration of the nāḍ was generally in the hands of two hereditary officers, and a popular assembly. The two hereditary officers were the nāḍagāvuṇḍa and the nāḍasēnabōva. The Nāḍu was the assembly which looked after the revenue along with other administrative matters.

The Nāḍagāvuṇḍa also mentioned as nālgāvuṇḍa nālgāmuṇḍa nālprabhu, nāḍagauḍa nāḍagāmuṇḍa etc., as the executive head of the nāḍu (assembly) performed a variety of functions which included among other things, assessment and collection of revenue, administration of justice, and maintenance of works of public utility. In short he looked after the all-round development of the nāḍ. For all these works the nāḍagāvuṇḍa depended on the revenue he collected from the area under his jurisdiction.[118]

Nāḍagāvuṇḍa enjoyed considerable revenue powers. Usually, taxes were fixed with the knowledge of the nāḍagāvuṇḍa. For example, when in the year c. A.D. 970 Sankara-ganda was governing Banavāsi, a certain Gamundiga was the nālgamuṇḍa or Edevolal-70 district. At this time an arrangement about the taxes was made for the village Kestur in the presence of nāḍagāmuṇḍa.[119] The central government took particular care to inform the nāḍagāvuṇḍa to make note of the remission of

taxes made by the central official.[120] Further, the *Nādagāvunda* was also required to attend on the revenue officers of the provincial head when they came to settle the land-revenue of his *nād*.[121]

Regarding the land revenue administration perhaps the most important duty of the *nādagāvunda* was to collect the revenue and to hand it over to the provincial governor. This is evident from an example of the *Nālprabhus* Hadavala Chāvundayya and Kālayya who were punished by the governor *Mahāmandalésvara* Lakshmipāladēva for not remitting the revenue collected to the provincial treasury.[122]

Next to *nādagāvunda*, the other hereditary officer in charge of the land revenue administration was *nādasēnabōva*.[123] He was also known as *nādakarana*.[124] Like the village accountant he composed the text of the records and actually maintained the accounts regarding the land revenue. A careful study of the numerous Kannada inscriptions reveals that the *nādasēnabōva* entered the following details into the register he was required to maintain:

(i) the total number of villages in the district
(ii) the revenue due from each village
(iii) list of tax-free villages and fields

(iv) revenue already received

and (v) the boundaries of villages

This is evident from an inscription which tells us that "the village of Keluvalli in Sāntalige-nādu had as its revenue 68 gadyāṇas and 2 paṇam being the original tax or due (modala Kuḷa) as entered into the accounts by the people of the nāḍu, after deducting grants formerly made."[125]

Among the other important officers of the nād (the district) mention may be made of sunkaveggaḍe and śrīkarnaheggaḍe. According to M.V. Krishṇa Rao the "the latter was an important officer of the district being assigned the work of writing down in the sēvaḍi, the taxes due from each individual to the government and such of the remissions that the king had ordered."[126]

Representative bodies also played an important role in the revenue administration of the district. The representative body at the district level was known as nāḍu.[127] Usually, taxes were imposed in consultation with the nāḍu. The nāḍu also enjoyed the powers of either fixing or altering the taxes imposed by the central government. This is evident from an inscription dated A.D. 1071-72 which runs thus:

"This śāsanam was caused to be engraved on stone by the inhabitants of the eighteen districts (vishayas) the object being to record that there having [been] no taxes on cows and she-buffaloes, no such tax should now be paid."[128] Sometimes, the nāḍu taxed the villages within its jurisdiction for the benefit of the public institutions. The nāḍu of Sindavadi, for example, gave from each one of its villages an annual fee to the temple of Śrīkarekantha in A.D. 1106.[129] Similarly, in A.D. 1286, the inhabitants of Periya-nāḍ agreed to pay for the service of the God, one paṇam from every village.[130]

The nāḍu could also remit taxes as in case of the people of the Periya-nāḍu who exempted from taxes all the gifts of land to the temples.[131] Sometimes, the nāḍu donated the villages and income from taxes in favour of temples. In A.D. 1179, the chiefs and farmers of Nagarkhanda-70 district presented to the gods Keśava and Somanātha the funds derived from a number of taxes.[132]

Besides the hereditary officials and the representative bodies, the government officers also supervised the revenue administration of the district. For example in an inscription mention is made of a Settlement Officer in the Kiḷalenāḍu.[133] Similarly in an inscription from Hāngal mention is made of excise officers, in charge of Hāngal-500

District.[134] An inscription dated A.D. 1147[135] from Muttagi situated in Tarddwādi-1000 states that Perggade Bammarasa was appointed as the officer in charge of bannige tax.

Income from minor taxes usually formed the emoluments of the revenue officers of the district. The Belgāmve inscription of Vinayāditya dated A.D. 680 states that a certain Kandurvva, on being appointed as the district officer, remitted certain social taxes of local nature. This must have formed part of his salary.[136] Similarly, the Śirūr inscription of Amōghavarsha I states that Dēvaṇayya the officer in charge of Beḷvola-300 remitted a tax on ghee levied at the locality for his own spiritual benefit on the occasion of an eclipse.[137] Since the officers were not supposed to cause any loss of state revenue, what Dēvanayya granted must have formed part of his own salary.

## Section 3: Taxation at the Local Level

### A. In Villages

Being the lowest administrative unit, the village stood at the basis of the administration of taxation as indeed of any other branch of government. The remarkable spirit of co-operation among the people which was manifest

in the form of popular assemblies blended with the hereditary officers makes the study of the tax-administration of the villages unusually interesting.

The villages in general were under the control of the village headman. The office of the village headman known by different names at different periods and in different parts of the country, was as old as the villages themselves. The village headman was the pivot around whom all the activities of the village revolved.

The village-headman in Karnataka was known as *gāmuṇḍa*.[137] He was also referred to as *gāvuṇḍa*,[138] *gauḍa*,[139] *gāvuḍa*[149] etc.

The village headman was entrusted with considerable fiscal powers and functions by the ancient and mediaeval political thinkers. But Ghoshal observes that "... the *Arthaśāstra* is strangely silent about the revenue functions of the village headman who is mentioned several times under the titles of *grāmika*, *grāmakūṭa*, *grāmasvāmin* and *grāma mukhya* etc."[141] Manu on the other hand entrusts him with the task of collecting royal dues in the form of grain, drink, fuel etc.[142] Similarly, Śukra enjoins that the king should

appoint the officers called grāmapas by paying one sixteenth, one-twelfth, one-eighth or one-sixth of his own receipts.[143]

It is rather strange that although the records of various dynasties of Karnataka mention the village-headman in one form or the other they do not enable us to form any concrete idea about his powers and functions, particularly those relating to the revenue matters. Nevertheless, Altekar concludes that "the invariable mention of the village-headman in the land and the village grants of our period shows that he was intimately connected with the revenue administration."[144]

A critical examination of inscriptions suggests the association of the village headman with the revenue administration. The Adur inscription of the time of Kîrtivarma II of about A.D. 750 for instance states that the gāmuṇḍas and karaṇas of the place, with the permission of the king, granted some land to a Jaina temple.[145] If the land granted was the personal property of the gāmuṇḍa, there was no need of the royal permission. Here the mention of karaṇa is also significant. An inscription from Sirur (Dharwar district, dated 1042 A.D. says that the six-Gavuṇdas (named) remitted certain taxes (named) in favour of Kuñcha Vaḍuga Dāsayya for having constructed the Siri-vāgilu (the gate of fortune) at

the place.[146] An inscription of the Vijayanagara times dated A.D. 1501 records that the headmanship was conferred on Bayiranna who founded a new village and the right to collect various taxes on looms, houses and the land in the village was granted to the headman with the consent of the prabhus of Kudiheru and eighteen castes of the place.[147] The same record further states that Bayiranna was given the remission of 21½ gadyanas of the tax payable on the land belonging to the village. This perhaps, formed part of his salary.

In addition to these examples, the following considerations also establish the association of the village-headman with the revenue administration.

(i) The village headman was one among the officers asked to protect the land and village grants.

(ii) It was usual with the king's, ministers and high officials to make land and village grants in the presence of the village-headman.

Besides the collection of the land revenue and remitting the same to the government treasury, it may also be surmised that supervising the revenue settlement, reporting

the conditions of draught or otherwise to the king's officers, hearing the grievances of the peasants and redressing the same, making arrangements for the stay and providing food to the central revenue officers etc., were some of the important revenue responsibilities of the village headman.

An equally important hereditary[148] officer of the village was the _sēnabōva_,[149] the village accountant. He was also known as _kulkarni_.[150] Śukra refers to him as _Lēkhaka_ and asks him to keep accounts of income and expenditure to receive and dispose of goods after making entries in the registers and to carry on correspondence.[151] In Karnataka, the term _madhyastha_ also was used for an accountant. This is evident from an inscription which records that "By the direction of the assembly, the _madhyastha_ of the village wrote it down."[152] In some parts of Karnataka the village accountant was also known as _ganaka_. In _Nambiyannana Ragale_ of Harihara, it is stated that the _ganaka_ wrote the document relating to the sale of Nambiyanna himself to an old man. Later when Nambiyanna questioned the genuineness of this document, it was the same _ganaka_ who read it in the open assembly and while doing so he recognised his own hand-writing.[153]

_Sōmeśvara Śhataka_, asserts that the "_Sēnabōva_ was at once to be loyal to the government and win the affection

of the people. He must be impartial and straight as the balance which does not lean to any one side. He should expose all enemies, whether they were outsiders or his own countrymen."[154] B.A. Saletore states that the senabova enjoyed considerable influence even during the Vijayanagara times.[155] Perhaps he was the only officer who was well acquainted with the art of composing inscriptions and revenue records.

In addition to the headman and the accountant there was a tax officer in charge of the collection of commercial taxes. He is mentioned as the sunkada-heggade. In an inscription of A.D. 1139, Taiylu is mentioned as managing customs duties of Desavani.[156] Similarly, Doddagaddavalli inscription of the time of Hoysala Vira-Ballala mentions a sunkādhikāri of Santawadi.[157] Again Manjaya was the Sunkada-heggade of Hulikere in A.D. 1162.[158] Sometimes this officer is mentioned as kula-heggade. The Arasikere inscription of A.D. 1220 mentions Bikkanna as Kula-Heggade.[159] These were the local officers of the central government. Examples of such officers can be multiplied to any extent.

The role of popular assemblies in the administration of taxes at the village level was no less significant. The Ūr,

Okkalu, Hadinentu-jāti (prakritis) Praje, Samudāya, Entu-Hittu, Jagattu, Janani[160] were some of the popular assemblies referred to in epigraphs. Without their consent and co-operation it was impossible for the king's agents or the local hereditary officers to carry out the village administration. The role of the mahājana assembly will be considered in a section on the taxation system in the agrahāra villages as it deserves an independent treatment.

It is significant to note that Laksmēśvara inscription of Yuvarāja Vikramāditya containing an āchārya vyavastha particularly with regard to tax administration addresses itself to the astādaśa prakritis of the place.[161] These village assemblies enjoyed considerable powers regarding the levy, collection and exemption of taxes etc. For instance, an undated inscription from Penukonda states that one Kumāranāyaka came to Penukonda, and having constructed a roof for the god Mailaradeva, requested the halaru of the place to assign some taxes to the temple which they did with pleasure.[162] The usual practice of the kings officers making grants in the presence of the village assemblies speaks of their important role in the revenue matters. In A.D. 1137 when Hoysala Vishnuvardhana, for instance, gave the bhandāri Chāvundamayya the village of Karigunda in the presence of Dasagaunda of the village and the fifty okkalu.[163]

During the Vijayanagara period, the village assemblies in South Canara district were known as jagat and janani. An inscription from Kanyāna of the time of Harihara II throws some light on the revenue powers of these assemblies. The record states that king Harihara II, on his birthday, made a grant of taxes to Vallabha-Devarasa after taking permission of the jagat and janani of the village.[164]

The role of the village assemblies in revenue matters is further strengthened by the fact that among the witnesses of a land or a village grant entu-hittus and pañchamatha were invariably mentioned.[165] Similarly, among the people to be requested to protect the land grants, the village assemblies were never ignored.[166]

Another important aspect of the tax administration at the village level was the maintenance of the public granaries (ugrāṇas) in each one of the villages.[167] The collection of land revenue in kind must have necessitated the maintenance of such granaries. It was the responsibility of the village headman to look after the granaries while the sēnabōva,[168] maintained the account of the stock in the granaries. For this purpose the people paid a tax called ugrāṇadere.[169]

B. In the Agrahāra Villages

The remarkable spirit of co-operation, especially in revenue matters, was nowhere else better exhibited than in the brahmadēya villages, popularly known as agrahāras in Karnataka. The agrahāras were the villages assigned to the brāhmanas for their maintenance.[170] The agrahāras thus were exclusively brāhmana settlements, although the presence of other sections of the society there cannot be denied. As has been shown by the learned scholar G.S. Dikshit,[171] the agrahāras flourished in Karnataka at least since the 6th c. A.D.

A large measure of autonomy which the agrahāras enjoyed within their jurisdiction makes their study extremely interesting and instructive. This autonomy qualifies them to be described as the mini-republics.

Two types of agrahāras may be distinguished on the basis of tax-administration viz., (i) sarvvanamaśyadagrahāra and (ii) niyatakara agrahāra. The sarvvanamaśyadagrahāra enjoyed complete exemption from paying taxes to the state Treasury whereas the niyatakara agrahāra was expected to pay a certain stipulated amount of quit-rent to the government.

Sarvvanamaśyadagrahāras were the villages granted to the brahmanas which were free from paying taxes to the government Treasury. But it does not mean that the brahmana inhabitants of such villages were completely exempted from payment of taxes. Dikshit has quite convincingly shown that when a village was granted what was actually granted was the right to receive the royal dues from the village granted.[172] Thus it is clear that in the case of Sarvvanamaśyadagrahāra the right of collecting the taxes was transferred from the government servants to the popular assembly known as the mahājanas. Bālguli, for instance, was a Sarvvanamaśyadagrahāra. But from the inscriptions of Balguli we learn that the brahmana inhabitants of the agrahāra were expected to pay a number of taxes. In A.D. 956 the income from a tax named Bābandi was handed over to the Ūrodeya.[173] From another record of the same village we learn that the mahājanas could levy fresh taxes or imposts. Thus for instance the fifty mahājanas and others of Bālguli, having assembled in a temple decided to collect grains and salt at the rate of two ballas out of the quantity worth a ponnu on each article and invested 103 gadyānas realized from the sale of the commodities for conducting a feeding-house in the place.[174] The same record also reveals that the amount thus collected was to be spent on works of public utility. Thus, it is in this respect that the

agrahāras enjoyed autonomy. In other words there was little royal interference in the local affairs of the agrahāras.

The niyatakara-agrahāras on the other hand, were expected to pay a stipulated quit-rent to the government every year. Thus for instance, revenue from the agrahāra of Kuḍlūru was fixed to be 300 niskas in A.D. 1188.[175] The agrahāra of Dindaguru, for example had to pay a revenue of 100 niṣkas in the reign period of Vīra Ballāla, in A.D. 1209. In A.D. 1280, however the tax amount payable by the mahājanas was refixed at 75 niskas on account of a grant of 25 niṣkas from the quit-rent of Dindaguru made by Vīra-Narasiṁha, the son of Vîra-Ballạla.[176] Similarly, the agrahāra of Kadaluru was to pay a tax of 6 niskas every year.[177] Excepting this difference, the tax-administration of both the types of agrahāras was quite similar.

The mahājana assembly played the role of an executive committee in performing a variety of duties. The revenue duties of the mahājana assembly may be enumerated as follows:

(i) Immediately after receiving the village as an agrahāra, the land was divided into vrittis and these vrittis were distributed among the various members as per the agreement.

This is evident from the instance of the mahajanas of *Hala-Muttur* in the Santalige nadu.[178]

(ii) The *mahājanas* settled with the government the quit-rent the *agrahāra* was required to pay to the government annually as it is learnt from the *agrahāras* of Kūdlūr,[179] Vīra-Ballālapura[180] and Arundhatipura.[181] It was also their responsibility to remit the revenue collected from the *agrahāra* to the royal treasury.

(iii) The *mahājanas* fixed the share of each brāhmaṇa individual member in the total quit-rent the *agrahāra* had to subscribe to the government as in the case of the *mahājanas* of Hariharapur.[182] The same record also states that any new taxes imposed by the palace on this *agrahāra* was to be paid by the *mahājanas* as a whole.

(iv) The *mahājanas* sometimes represented the grievances of the tax-payers to the king and got them redressed. For instance, when in the year A.D. 991 the rate of the toll duty on betel-leaves was raised, the betel-leaf merchants aided by the *mahājanas* of Balguli represented the matter to the king and succeeded in getting the toll duty reduced.[189]

The mahājanas enjoyed certain powers and privileges. One of their powers was to confiscate the land and to allot the same to other members if any peasant proprietor failed to pay the fixed revenue to the assembly. This is evident from the following example. The mahājanas of Hariharapur granted to a certain Rāmanna a stone Śāsana stating that "the land in our village which Hariyaṇṇa and others being unable to manage or to pay the original fixed rent and the extra-taxes, that land we, having received from Rāmanna eight gadyānas as kaṭṭuge-kāṇike Rāmanna will pay to the mahājanas for the land one gadyāna a year in the month of Pushya."[184]

The mahājanas could also make remision of taxes within their jurisdiction. For instance, the mahājanas of the agrahāra, Muguḷi remitted the income from the taxes on sales in the village.[185] However, the mahājanas were required to make remission so as not to cause any loss to the royal exchequer.

In some agrahāras, king's officers in charge of royal dues were also posted. Thus, for instance, Keśirāja and Kālimayya were the two tax officers in the agrahāra of Emmele (modern Ambli in Bellary District) in A.D. 1106.[187] Perhaps their jurisdiction confined to the taxes from people

other than the brāhmaṇa inhabitants. The agrahāras were completely free from biṭṭi or forced labour as is evident from a number of inscriptions.[188]

C. In the Towns

The tax administration in towns was slightly different from that of either the village or the agrahāra. Weekly fairs (santhe), commercial and industrial activities, guilds and town assemblies headed by paṭṭaṇaswāmi were some of the features which distinguished towns from villages. Aihoḷe, Lakshmēśvara, Annigere, Sūḍi, Balligāmve, Śravaṇa-Beḷgoḷa, Taḷakāḍu, Tēridāla, Muḷagund, Malpe, Mangalore and Hampe, to mention only a few, were some of the highly flourishing towns of ancient and mediaeval Karnataka.

The administration of these towns in general was in the hands of an organisation of the merchants known as nakara or nagara headed by the Paṭṭanaswāmi. The Lakṣmēśvara inscription of Yuvarāja Vikramāditya referred to earlier clearly reveals that nagara was one of the constituent elements of the town assembly.[189] The other two elements were the mahājanas and the 18 prakṛitis. It is these eighteen prakṛitis which in course of time developed into well organised professional guilds and played an important role in the town administration.

While the land-revenue formed the main royal income from the villages, tolls, market dues, house-tax and professional taxes (in addition to the land revenue) were important sources of state income from the towns. The management of these various taxes required an army of officers. Three categories of officers managing tax-administration of the towns may be noticed viz., (i) officers in charge of land revenue (ii) officers in charge of tolls and (iii) the town assembly and the guilds.

The land revenue of the towns was no less important than that of the villages. This was managed by a class of hereditary officials as revealed in the epigraphs from Sūdi.[190] Mulagunda[191] and Puligere.[192] The powers and functions of these hereditary revenue officers of the town did not differ much from those of the village.

The Nakara or the town assembly actually was the nucleus around which the whole administration of the town centred. It is significant to note that in A.D. 735 certain taxes at Aihole were exempted in the presence of the king, the Mahājanas and the nakara.[193] An inscription from Telasanga of A.D. 1147 gives a detailed account of the role of the nakara assembly in the management of the local tax

administration. The inscription records a gift of income from self imposed taxes on shops and sales in the town made by the Five Hundred Swāmis, the Mahājanas, the nakara of Telasanga and others for the maintenance of a feeding satra of the place. The record specifically states that the nakara wereassigned with the duty of watching everyday the collection of taxes on sales and shops, recovering and arranging for the payment in full to the managers of the satra.[194] Such instances of the nakara headed by Paṭṭanaswāmi playing a key role in thelevy and collection of sales-tax, house-tax, toll duties can be multiplied to any extent.

In the tax administration of towns the role of the guilds was even more important than that of the town assemblies. No doubt as one of the constituents of the town assembly, the guilds' functions were remarkable. The guilds had to discharge a large number of duties independent of the town assemblies. Some of these had a direct bearing on the tax-administration of the towns.

In each town two types of guild organisations had developed viz., the merchant guilds and the craft guilds. The craft guilds in Karnataka were known as Śrēni, kottali, hiṭṭu etc., and the merchant guilds as settis, settiguttas

mummuridandas, bîras, bîravanigas, ubhayanānādēsi etc.

The Laksmēśvara inscription of Yuvarāja Vikramāditya referred to earlier prescribes the rate of taxes to be paid to the sēni i.e. śrēni (the guilds) in the months of Kārtika. It also mentions the specilized guilds of braziers (Kānchugāra sēni) and of oil-mongers (telliga sēni) and the payments due to them.[196] The Aiyyāvole Ainūrvar Swāmigal the most famous guild of ancient Karnataka influenced the tax administration by voluntary levies, and by representing to the king the grievances of the tax-payers. This is evident from the fact that the Chalukya King Tailapa II confirmed the toll contribution on betel-leaves formerly fixed by Kannaradeva of the Rāshtrakūta family at the request of ainūrvar and the fifty mahājanas.[197] Similarly, the nakara and the mahājanas of Nagavāvi in A.D. 1092 resolved to pay one sixteenth of the proceeds from the sale of cloth (sāri) and areca-nuts for worship, offerings and periodical festivals of the god Lakshmana of the place.[198]

The foregoing instances establish beyond doubt that the guild organisation played an important role in the tax-administration of the towns. But one doubt persists; and that is whether voluntary levies, or self imposed taxes of the guild organization had the force of law. However, the

following considerations prove beyond doubt that the taxes imposed by the guilds had the force of law.

(a) The regulations of such guilds were recognised by the government as authoritative. It is also clear from the sanctity attached to the guilds in the code of Manu.[200]

(b) The rulers by asking the people to pay taxes to the guilds as in case of Lakshmēśvara charter confirmed the authority of the latter to levy taxes.[201]

(c) Commenting on the role of the guilds R.S. Sharma observes that "In consultation with the royal agents, the head of a guild could impose taxes on its members and undertake transactions on its behalf."[202]

(d) The application of the terms like sunka, sunka-parihāra for the voluntary levies of the guilds cannot be explained satisfactorily unless they had the force of law.[203]

(e) Unlike the contributions, the levies made by the guilds had all the features of taxes viz., (i) a certain rate (ii) regularity and (iii) permanent nature and (iv) universal applicability.

The foregoing analysis of the powers, functions and features of the craft and merchant guilds reveals that the

guilds were like the "states within the states" and as contemplated by Manu their voluntary levies had the force of law.

Tax-administration of the towns however, was not without central supervision. There were officers of the king posted in each town. The king's representatives in the towns were known by different designations like Rājapurusha,[204] Rājādhyakshada Heggade[205] and Adhikāri[206] etc.

The Kings representatives not only supervised the general administration of the towns but also collected the royal share of income from the towns. The Rājapurashas of the Laksmēśvar inscription for instance, had not only been asked to protect royal gifts and proclamations, but also were authorised to collect taxes from the towns.

# CHAPTER V

## Notes and References

1. *Artha*, VIII 2.

2. *Manu*, VII, 65.

3. Bharadwaja, an old *Arthaśāstra* teacher quoted by Kautilya (*Artha*, VIII, 1), puts the minister (*amātya*) in control of the State Finance.

4. *Artha*, I, 19; *Manu*, VIII, 419.

5. *Mitākshara*, XIII, 327 'Text' - *Kritarakshaha Samuttāya pasyeti-āya-Vyayau Svayam*.

6. *Āmukta*, IV, 232.

7. D.N. Jha, *Revenue systems*, pp. 9 ff.

8. Das D.R. *Economic History of the Deccan*, pp.19-25.

9. *KI*, I, p.5.

10. Altekar, *Rāshtrakūtas*, p. 175.

11. Altekar, *State and Govt*. p. 107.

12. *SII*, IX (i), No. 169.

13. *EI*, XIV, p.188.

14. *Ibid*., XV, p. 80.

14a. *SII*, IX (i), 76.

15. *MHB*, I, Ch. 3.

16. *Artha*, VII, 53.

17. *Manu*, VII, 55.

18. *EI*, XVI, pp. 316-19, Mahalingam considers them to be the officers associated with small administrative units, *SIP*, p. 105.

19. Sircar, *Select Ins*. p. 461-66.

20. Moraes, *Kadambakula*, p.262., *EI*, XV, p. 75.

21. *SIP*, p. 121.

22. *JBBRAS*, IX, p. 284.

23. *Ibid*., p. 275.

24. *IA*., XII, p. 127.

25. *Artha*, VIII, 1.

26. *Rāshtrakūṭas*, p. 170.

27. *Śukra*, Ch. II, 207-14.

28. *SIP*, p. 121.

29. *JBBRAS*, IX, p. 284.

30. *IA*, XII, p. 127.

31. *Mānasōllāsa*, II, 2, V, 55, Text: *Sangatā rājā Kāryēsu rāgadvēsa-vivarjitaḥ āya-vyayē cha nipuṇaḥ sachivaḥ kōśavṛiddhaye*

32. Mahalingam, SIP, p. 181.

33. Rāshtrakūtas, p. 170.

34. Mānasōllāsa, II, VV, 1207-33.

35. In a chapter on Land Revenue Kaditamātya as a minister in charge of land and revenue records has been discussed.

36. SII, XV, No. 22.

37. Ibid., XX, No. 107.

38. MAR, 1909, para 96.

39. Rice, B.L., Mys. Gaz. I, p. 579 (Rev. Edn.). He further says that athavana was also known as sīmā-mūlam. See also, Mahalingam, SIP, p.181.

40. Mahalingam, Adm.Soc.Life, p. 85.

41. IA, VIII p.285. This inscription is properly deciphered by Ramesh K.V. Sādhane, Vol.I (iii), pp. 191-ff.

42. SII, XI, (i), p. 9.

43. SII, IX, (i), No. 188. ~~That these were commercial taxes will be established in chapter No.IV below.~~

44. EC, VII, Sk. No. 98.

45. SII, XX, No. 87.

46. EI, XVI, p. 33.

47. SII, XV, No. 104.

48. EC, IX, Bn. 8.

49. Saletore, SPLV. Vol. I, p. 227.

50. SII, XV, No. 22.

51. MAR, 1909, para 96.

51-a. SII, XX, No. 107.

52. SII, IX (i), No. 96.

53. Mānasōllās, II, 2, V. 131.

54. KI, IV, p. 25. During the early Chālukya and Rāshtrakūta time Sadhivigrahika composed the charters. See Mahalingam, SIP, 115.

55. EC, III, Sr. 105; Ibid., XI, J1, 7.

56. Mahalingam, SIP, p. 181.

57. EC, X (i), KJ, 19 and 111.

58. Ibid., V. Ak

59. MAR, 1908, para 42.

60. Ibid., 1909, para 7.

61. KI, V, pp. 156-57.

62. Mānasōllās, II, VV. 90-92.

63. Ibid., II, VV. 95 and 96.

64. *EI*, XVI, p. 47.

65. *IA*, IX, pp. 35 and 38.

66. *EC*, VII, Sk. 92.

67. *Ibid.*, V, Ak. 65, 71 and 88.

68. *Ibid.*, No. 88.

69. *Ibid.*, VII, Sk. No. 170.

70. *EC*, V, B1, No. 59.

71. *Ibid.*

72. *KI*, I, pp. 14-15.

73. *SII*, IX, (i), No. 188.

74. *Ibid.*, XX, No. 87.

75. *EC*, VIII, Sk. 98.

76. *SII*, XX, No. 87.

77. Altekar, *Rāshṭrakūtas*, p. 188.

78. *Manu*, VII, 118.

79. *Artha*, II, 1.

80. *MAR*, 1925, p. 32.

81. *EI*, XX, pp. 67-70.

82. *EC*, V, Ak. 67.

83. Mahalingam, *SIP*, p. 136.

84. Altekar, *Rāshtrakūtas*, p. 175.

85. *KI*, I, pp. 14-15.

86. *EC*, VIII, Sb. No. 83.

87. *Ibid.*, No. 425.

88. *Ibid.*, IV, Ch. 97.

89. *EI*, XXIII, p. 34.

90. *Ibid.*, XIII, p. 322.

91. *Ibid.*, XVI, p. 71.

92. *EC*, VIII, Sb, 170.

93. *SII*, XX, No. 118.

94. *ARSIE*, B.K.N. 34 of 1932-33.

95. *EI*, XV, p. 79.

96. Altekar, *Rāshtrakūtas*, p. 175.

97. *EI*, VI, p. 29.

98. *Mitāksara*, quoted by Ghoshal, *HRS*, p. 65.

99. *KI*, I, p. 24.

100. *EC*, VII, Sk, 111, p. 82.

101. *IA*, XXX, pp. 107-08.

102. *SII*, IX (i), No. 233.

103 to 109. All these references are taken from an unpublished thesis, Kadambas of Goa submitted by R.N. Gurava to Karnatak University, Dharwar. These epigraphs have been brought to light for the first time by the learned Scholar.

110. SII, XI, (i), No. 150.

111. Mahalingam, SIP, p. 320.

112. Sewell, Forgotten Empire, p. 379.

113. Mahalingam, op. cit., p. 320.

114. Sewell, op. cit., pp. 365-370.

115. Dikshit, Local Self Government, pp. 22-23.

116. MAR, 1936, p. 73.

117. Rāshtrakūtas, p. 177.

118. For a detailed account of administration of nādu vide, Dikshit, Local Self Government, pp.37 ff.

119. EI, XVI, No. 21-D, p. 284.

120. EC, III, Md. No. 1.

121. Ibid., VII, H1, No. 7.

122. Ibid., VIII, Sb, 425.

123. EC, XI, Cd. No. 12; Ki., I, p. 127.

124. EC, IV, Ch. 65; XI, Cd, No. 12.

125. MAR., 1933, pp. 117-20.

126. Krishna Rao M.V., Gangas of Talakad, p. 142.

127. Dikshit, Local Self Government, pp. 44 ff.

128. MAR, 1933, pp. 117-20.

129. SII, IX (i), No. 172.

130. EC., X, Kl, No. 27.

131. Ibid., X, Mr. 45.

132. Ibid., VII, Sk. 123.

133. Ibid., IX, Cp. 132.

134. KI, V, p. 67.

135. SII, XV, No. 32.

136. SA, XIX, p. 145.

137. EI, XIV, p. 188.

138. KI, V, pp. 11, 65, 75, 151.

139. Ibid., I, pp. 34-37.

140. Ibid., IV, pp. 20-21.

141. Ghoshal, HRS, p. 151.

142. Manu, VII, 118.

143. Sukra, IV, 2, VV. 251-52.

144. Altekar, *Rāshtrakūtas*, p. 192.

145. *KI*, I, p. 5.

146. *SII*, XI, (i), No. 75.

147. *MAR*, 1928, p. 48.

148. The hereditary nature of the office of *sēnabōva* is evident from an inscription which states "We grant (*sēnabōvike*) to you ... to be enjoyed by you, your sons, grandsons and posterity in regular succession," *EC*, VII, Ci. 62 *vide*, Dikshit, *Local Self Government*, p. 66.

149. *EC*, VII, SK, No. 279; *KI*., V, p. 106.

150. Fleet considered the term *kulkarni* to be of Prakrit origin (*JBBRAS*, XII, p. 377 n). Dikshit says that "from the meaning of the words *kula* and *kuḷa* it may be suggested that *Kuḷakarni* or *Kulakarni* was the accountant of a group of families (*kuḷa*) and of tax-payers (*kula*). The latter interpretation appears to be more plausible than the former.

151. *Shukra*, II, V. 348.

152. *EC*, IX, Cp. 77.

153. Ed. By) Srikanthaiah T.N., *Nambiyannana ragale*, I, p. 50.

154. *Sōmēśvaraśataka*, verse 62, p 32

155. Saletore, SPLV, p. 346.

156. EC, V, Ak, 17.

157. Ibid., Hn. 144.

158. Ibid., Ak. 172.

159. Ibid.

160. vide Dikshit, Local Self Government, pp. 68 ff.

161. EI, XIV, p. 188.

162. SII, VII, No. 552.

163. EC, V, AK. No. 144.

164. AR., 359 of 1930-31.

165. KI, II, p. 91; Ibid, I, pp. 21-22.

166. KI, I, p. 71.

167. EC, V. Bl, 59.

168. According to Śukra, (II, 703) of the duties of Sēnabōva was to deliver and receive goods only after entering acknowledgement thereof.

169. EC, V, Bl. 59.

170. Dikshit, Local Self Government, pp. 97-98.

171. Ibid.

172. Ibid., p. 123.

173. SII., IX (i), 66.

174. Ibid., 89.

175. EC, XI, Dg. 39.

176. Ibid., V, Cn. 172.

177. Ibid., Hn. 84.

178. Ibid., VI, Kp. 35.

179. Ibid., XI, Dg. 39.

180. Ibid., V, Bl. 175.

181. Ibid., V, Cn. 172.

182. Ibid., V. Ak. 113.

183. SII, IX, (i), 76.

184. EC., V, Ak. 113.

185. Ibid., V., Hn. 130.

186. SII, IX, (i), 170.

187. Due to typing error this reference number is not to be found in the text

188. EC., VII, Sk. 45; SII., IX (i), 24.

189. EI, XIV, p. 190.

190. Ibid., XV, pp. 76-77.

191. SII, XI (i), 97.

192. ARSIE, B.K. No. 2 of 1935-36.

193. IA., VIII, p. 286, 11.4-5.

194. KI, II, pp. 79 ff.

195. Ghatapanadi, S.G., "Guilds of Artisans in Mediaeval Karnataka", JKU, p. 200 (?)

196. EI, XIV, p. 190. ✓

197. SII, IX (i), 76.

198. HAS., VIII, 3, 11, 6-11.

199. Due to typing error this reference number is not to be found in the text.

200. Manu, VIII, 41, p. 260.

201. EI., XIV, pp. 188-190.

202. Sharma R.S., Indian Feudalism, p. 129.

203. The Katageri inscription of A.D. 1096 states that the glorious Five Hundred made over the imposts (Sunkamumam) that were payable to them. Also see IA, VI, p. 138; IA., XIV, pp. 16-ff.

204. EI, XIV, p. 189.

205. EC., V, Ak. 71.

206. EC., V. B1, 53.

# CHAPTER VI

## EXEMPTION FROM TAXATION

### Section 1: Factors Prompting Exemptions

That tax exemptions constituted an integral aspect of the taxation system in Karnataka during the time under review is evident from numerous references to them in epigraphs recording land-grants and village-grants. Different expressions were employed in these records to denote tax-exemptions. Terms denoting exemptions like Sarvvabādhāparihāram,[1] Sarvvanamaśyam[2] occuring in the records of the early period continued to occur in the records of Vijayanagara times. Besides, expressions like Kulavakaḍiṣi,[3] occuring in the Vijayanagara records denote tax-exemptions. The Kannada expression Kulavakaḍiṣ actually means reduction in taxes.

As is apparent at the very outset, the state in ancient times was deprived of enormous revenue on account of such tax-exemptions. Yet this policy of tax-exemptions persisted throughout the course of

Karnataka history as in other parts of India. This can best be explained in the background of certain factors, conventions and considerations which, despite the desire of the rulers to amass wealth, prompted them to give exemptions. According to the learned scholar B.A.Saletore "Four causes prompted them (the rulers) to remit taxes: religious considerations, political motives, financial needs and social demands".[4] To this list may be added factors like humanitarian considerations, utility or exchange, promotion of art and literature, development of institutions and organizations, state honours to war heroes and administrative conveniences, etc.

(i). Religious Considerations

Of all the factors that prevailed upon the rulers of Karnataka to make grants free of all imposts perhaps the most significant one was the religious consideration. As it is explicitly stated in the records it was the ardent desire to accrue religious merit for the rulers and their ancestors that prompted them to make grants to temples and brāhmaṇas accompanying tax exemptions.[5] The Badami inscription of the time of

Vijayāditya Satyāśraya dated A.D. 699 records the grant of income from taxes on the occasion of the installation of the deity of Brahmā, Vishṇu and Maheśvara.[6] Such grants to temples known as dēvadāna were always accompanied by tax exemptions. The Bādāmi cave inscription of Mangaḷēśa states that the village of Lañjigēśvara was granted to the Vishṇu temple (cave No.3) for offerings, etc. free of all taxes.[7] Such practice prevailed in Karnataka throughout the period under study as records abound with examples of tax-free grants to temples in Karnataka.

Tax-free grants to the brahmanas were prompted by a number of considerations. In the present context only religious considerations may be dealt with while reserving other aspects for an independent treatment under social considerations. The general belief among the kings was that by granting tax exemptions to brahmanas, the king could claim the sixth share of the religious merit accumulated by the brahmanas. This is evident from the views of ancient Indian law-givers and Smriti-writers. Vasistha, for instance, states that the king gets 1/6th of the brāhmaṇas' spiritual merit acquired by the performance of

sacrifices and charitable works.[8] Similar idea is embodied in Vishnu's[9] advice who asks the kings not to realise any tax from the brāhmanas because they pay their taxes to him in the form of pious acts. A passage in an inscription dated A.D. 1524 from the Hassan district states thus "The king would acquire mōksha, (i.e., paramam padam) by exempting people from payment of taxes (karachchēdāt) and would share the sin of having been an assasin of a crore of cows, if one imposes taxes on the tax-free.[10]

(ii) Humanitarian Considerations

Ancient Indian law-givers are at one in recommending tax-exemptions on humanitarian considerations. Manu, for example, ordains, that the blind, the idiot, the cripple and the man of the seventy years of age should be exempted from payment of all taxes.[11] Similarly, Āpastambha declares that among others the blind, the dumb, the deaf and the diseased and those who were forbidden to acquire property should not pay taxes.[12] Such instructions are repeated by Vaśistha[13] and Vishnu.[14] But it is difficult to ascertain as to what extent these instructions were followed in practice. Although the records of Karnataka

are rather silent about this, one should not conclude that rulers of Karnataka did not grant tax exemptions on humanitarian considerations. The absence of explicit references to grants made to the blind, the cripple, etc. must be due to the fact that such activities were done as a matter of course. And this practice was universally followed.

(iii) Social Considerations

Some privileged sections of the society like the brāhmaṇas and barbers (particularly the latter during the Vijayanagara times) enjoyed state benevolence in the form of tax-free endowments. These exemptions were certainly based on social considerations.

By far the most important section of the Hindu society which enjoyed the state benevolence in the form of tax-exemptions was that of the brāhmaṇas. Ancient Indian law-givers and smriti-writers are at one in recommending tax-exemptions to brāhmaṇas. Amongst the people recommended for exemptions from both taxes and fines, Kautilya enumerates those who performed sacrifices (ritvik), spiritual guides (āchāryas),

priests (purohitas) and those learned in the Śrouta-sacrifices (śrotriyebho). And further, he states that these were to be endowed with brahmadeya lands, yielding sufficient produce and exempted from taxes and fines.[15] Elsewhere, he recommends that the property of the learned brāhmaṇas should be exempted from benevolences (praṇaya) and other irregular exactions.[16] Perhaps Manu was the staunchest of all the advocates of the brahmanic privileges. He ordains that even though dying, i.e., though faced with the worst of the circumstances, the king should not levy[17], and goes a step a further and says that those people who conferred benefits on the learned brāhmaṇas also should not be taxed. But, Mahābhārata which slightly differs from all these authorities, enjoins that those among the brāhmaṇas who were holding lucrative appointments in the government service or those who were following money making professions like trade, agriculture and cattle-rearing were to be charged usual taxes at their full rates.[18] Inscriptions of Karnataka abound with examples of endowments made to the brāhmaṇas. A few examples may be cited here. Kirukuppatūr grant of Kadamba Krishṇavarma II records the grant of the village

of Kurukuppatūr to Swāmi Śarma of Kauṇḍinya gōtra.[19] Similarly, Shiggaon inscription of the time at Amōghavarsha I dated A.D. 865 records the grant of a piece of land to Gōkarna Paṇḍita Bhaṭṭa free of all imposts.[20]

Innumerable examples of grants of villages and lands to the brāhmaṇa donees and the mahājanas of the agrahāra free of taxes occuring in the records of Karnataka almost create an impression that the brāhmaṇas enjoyed a highly privileged position in the society and enjoyed state favours in the form of religious endowments. But a critical examination of these records and recommendations of the ancient Indian law-givers seem to suggest that not all the brāhmaṇas were entitled to such state benevolences. Modern scholars who have seriously examined this issue appear to be at one in their views. The learned scholar Ghoshal, however, contents himself by quoting the recommendations of the law-givers and the Smṛiti-writers[21] and reserves his comments on the issue. In one place he has observed that "This is sought to be justified on the principle of quid pro quid, for we are told that the virtuous act which the Brahmaṇa

performs daily under the king's protection contributes to the increase of the king's life, wealth and kingdom".[22]

Altekar, on the other hand, arrives at the conclusion "that the exemption from taxation seems to have been enjoyed by the entire Brāhmana community only on rare occasions. As a general rule all Brāhmaṇas had to pay taxes, excepting those who were learned and poor and had received no state patronage".[23]

Another learned scholar Saletore, who has examined the issue in the light of Vijayanagara records remarks that "The state, in spite of the fact that it championed the cause of the Hindu Dharma was not partial towards the Brāhmanas ... 'From the inscriptions we gather that the Brāhmaṇas and temples were taxed'."[24] The distinguished scholar Jha holds the view that "The fact that the law-givers confine the fiscal exemptions to the class of the learned brāhmaṇas, should not, however, be taken too far".[25] The learned scholar further tries to bring about a compromise among the contradictory laws in this

respect by introducing what may be described as the idea of ~~religious merit~~ exchange and says "the gift of religious merit accumulated by the brahmanas through the discharge of their recognised duties such as performance of sacrificial rites, learning and preaching the vēdas, writing and other cultural activities was perhaps supposed to take the place of taxes".[26]

A critical analysis of the legal provisions made by the ancient law-givers on the one hand and the views of the modern scholars on the other reveals that the brāhmaṇa community as a whole did not enjoy the privilege of tax exemptions. The law-givers have laid emphasis on the śrōtriyas, i.e., the learned brāhmaṇas, while recommending tax-exemptions. The fact that Kauṭilya enumerates only four sections of the brāhmanas to be considered for tax-exemptions clearly suggests that not all brāhmanas were entitled to such privileges. Bhîshma expressed it in unequivocal terms that the religious king should make those who were not śrōtriyas and who did not enkindle the sacred fire render taxes and forced labour.[27]

This view is further supported by the instances of the brāhmaṇas being taxed and punished for non-payment of taxes in Karnataka. In the year A.D. 1229 the brāhmaṇas like others were punished for non-payment of taxes within the stipulated period of time and were required to pay interest on the land tax remaining in arrears.[28] Similarly, in A.D. 1432 Dēvarāj Oḍeyar made a grant of the dues paid by the Śrīvaishṇava brāhmaṇas and others of Śrīrangapura amounting to thirty honnus for the spring festival of the god Rāmanātha.[29] The agrahāras which were exclusively brahmanic settlements were expected to pay a stipulated quit-rent to the government. In the year A.D. 1194 when Hoysaḷa Vīra-Ballāḷa formed an agrahāra named Ballāḷa Chaturvēdi-mangala and bestowed 202 vṛittis of land on learned brahmanas, it was fixed that the mahājanas of the agrahāra should pay 1000 gadyāṇas instead of 400 gadyāṇas of the earlier settlement.[29-a] This rent was naturally collected from among the brāhmana donees and was paid to the government. In A.D. 1209 the agrahāra of Diṇḍagūru had to pay a revenue of 100 niṣkas in the reign of Vīra Ballāḷa.[29-b] And, moreover, as it is shown below, the villages granted to the brahmana

donees in reality did not enjoy tax exemptions. All these instances lend support to the assertion that only certain sections of the brāhmaṇas enjoyed tax-exemptions and that birth was not certainly the criterion for granting such tax-exemptions to the brāhmaṇas.

For, whenever, laxity was found in observing this tradition of bestowing bounty on the brāhmaṇas, the phrases like ēkaiva bhagini sarvvēsam-ēva bhūbhujām na bhōjyā na Karagrāhyā vipradattā vasundharā are repeated in the records.[29-c] The verse states that "the land donated to the brahmanas is like a lone sister of all the rulers. Therefore, she should not be enjoyed or married (karagrāhya) by the rulers". There is a pun in the use of the term kara in this passage. It really means that the land granted to the brāhmaṇas should not be taxed. These exemptions were based not on caste considerations, but on state benefit idea which is elaborated below.

Moreover, the brāhmaṇa community was not the only one which enjoyed state favours in the form of tax-exemptions. In the Vijayanagara times particularly

during the rule of Achyutarāya and Sadāśivarāya the barber community distinguished itself by receiving unrivalled munificence at the hands of the rulers. For example, in 1548 Sadāśiva Rāya exempted barbers of Maidūr (Harapanahaḷḷi Taluka) from the payment of Kāṇike, Kaḍḍāya and other taxes.[30] Similarly, in A.D. 1545 Rāma Rājayya Oḍeyar, being pleased with the barbers Koṇḍāja exempted the barbers from certain taxes.[31] Then again at the request of Timmayya Koṇḍōja king Sadāśiva remitted certain taxes to the barber Timmayya Koṇḍāja and his family, throughout the four boundaries of the kingdom.[32] Such instances of grants of exemptions to the community of barbers of different areas of Karnataka and Tamil Nadu during the Vijayanagara times can be multiplied to any extent.

Social sections apart, exemptions from social taxes were also based on social considerations. As has been shown in the previous chapter, the marriage tax was compulsory till the Vijayanagara times. The practice of granting exemptions from marriage tax on a large scale, however, was begun by Dēva Rāya II. An inscription of his time for instance, states that "for the sake of dharma he remitted the marriage

tax on all classes in Ballāpūr.[35] It can very well be presumed that their social benevolence was extended to all classes of the society throughout the empire on the strength of records of the time of Krishnadeva Raya. The provinces which received such exemptions were Ghanagiri rājya, Kaṇḍōnavōlu, Ghaṇḍikōṭa-sthaḷa, Siddhavaṭṭa, Siddhāpura-sīme, Chandragiri-rājya, Nāgamangala-sīme, Mūla-rājya and Rāyadurga-rājya.[36] This was continued by his successor, Achyuta Rāya. One record of his time states that Ramapayya, the House-treasurer of Achyuta Rāya executed the royal order by exempting all eighteen castes of Kaṇḍikere-sīme from the marriage tax.[37]

(iv) Idea of Utility or Exchange

Tax exemptions granted to the brāhmaṇas in general were based on many considerations. The community of the brāhmaṇas did not merely denote a caste but a multifaceted institutions. At one and the same time, the brāhmaṇas were priests, scholars, teachers, preachers, administrators, and thus they fulfilled a number of social needs, which otherwise would devolve on the states. The brāhmaṇas, therefore,

naturally deserved tax-exemptions for their various services which in reality were the fundamental responsibilities of the State. For example, imparting education to the masses was one of the governmental responsibilities. The states in ancient times fulfilled this social need through learned brahmanas by granting them tax-free endowments. Agrahāras and Maṭhas which were educational centres in ancient and mediaeval times received tax-free grants from kings. Such tax-free endowments were not made in vain. There was no actual loss of revenue to the state involved in such grants. It is clear that such a practice of granting tax-free endowments was based on an idea of exchange or utility. This may also be described as a state benefit theory of tax exemptions.

(v) Administrative Convenience

The practice of making tax-free land-grants in lieu of salaries to the officers was based on administrative considerations. Details of such practices are discussed below in a section on service tenures.

(vi) Economic Factors

Economic factors like famines, floods, draughts and epidemies warranted such grants of tax-exemptions. Kautilya recommends a remission of land tax in case of the failure of crops, due to famines, pestilences[37-a] and wars. An undated inscription from the Bellary district of the time of Kîrtivarma Satyāśraya of Chālukyas of Bādāmi records that on account of inadequate rainfall or draught situation taxes were remitted in the area.[38]

Sometimes disturbances caused by wars and invasions[38-a] also prompted tax exemptions. The distinguished scholar S.K.Aiyangar thinks that tax exemptions made by Krishṇadēva Rāya were in view of the situation prevailing in the empire following his wars and the invasions from the north by kings of Orissa and Bahmani Sultans. He observes thus: "The prevalence of the confusion and the breaking up of the rural life would have resulted in the fall of revenue which would have been quite detrimental to the welfare of the state and the maintenance of its position as such. The pursuit of an enlightened

policy is in evidence not merely in the kind of reparation work but abolition of the ordinarily prevalent imposts and duties that for one reason or another had become unpopular in process of time. Returning victorious from his northern invasion King Krishṇadēva Rāya is said to have made a very large remissions of taxes amounting to 100,00 pieces of gold almost. Simultaneously and in the following years there are a number of references to his having abolished taxes and imposts of various kinds ..."[39]

Sometimes taxes were exempted on certain happy occasions like the coronation, birth of a child, etc. For instance, an epigraph of the Rāshṭrakūṭa King Indra III and the Cambay plates of Gōvinda IV record the grant of 1800 villages free of all imposts on the occasion of their coronation.[40] An epigraph from Kanyan of the time of Harihara II states that the king made a grant of taxes on the occasion of his birthday.[40-a]

Similarly, in A.D. 1313 Vîra Ballāḷa III released the taxes on all commodities in Chikka Kuḍli

and Hansavadi in commemoration of the return of his son Vīra Ballāḷa from Delhi.[41]

Besides, the idea of the state honouring the war-heroes, men of letters, artists and philonthropists was yet another important factor that prompted rulers to grant exemptions and tax-free endowments. The details are discussed below in a separate section on secular land-grants or tenures.

## Section 2: Types of Tax-Exemption

In course of Karnataka history different types of tax-exemptions were in vogue at one time or the other. Exemptions thus may be classified as

(1) Religious and Secular;
(2) Permanent and Temporary; and
(3) Complete and Partial.

### (1) Religious and Secular

In Karnataka both religious and secular types of exemptions were in vogue. Religious exemptions were

aimed at securing religious merit for the rulers, their ancestors as well as their progeny and also the people of the kingdom at large.[41] In Karnataka religious grants were generally made to temples with no partiality to gods installed there. The Badāmi inscription of Vinayāditya records the grant of income from taxes to the God Brahmā, Vishṇu and Mahēśvara.[42] The Ādūr inscription of the time of Kīrtivarma dated A.D. 750 records the grant of land to a Jaina temple free of imposts.[43] Whenever a temple was constructed, it was customary for the kings, queens and high officials to grant tax-free lands or assign a village for offerings, repairs, perpetual lamp and for the maintenance of the priests of the temple.[44] Land-grants to temples were known as Dēvadāna[45] or Dēvabhōga[46] and those granted to Brāhmaṇas' Brahmadēya.[47]

While tax-exemptions to religious endowments dominated the whole taxation system in Karnataka, tax-exemptions made for secular purposes were not unknown. Usually, war-heroes were honoured by land-grants free of taxes.

Land grants made to individuals for their heroic deeds in battles, rescuing cattle and women, boundary disputes, etc. were designated as bālgalchu,[48] i.e., a sword-washing grant, nettaru-koduge[48-a] or rakta-kodage.[49] People who excavated tanks for the use of the public also received land-grants. Such grants were known as Keregodage,[49-a] Kattukodage.[50] In recognition of the meritorious service some officers were rewarded with land grants. Such service tenures were known as umbali,[51] amaramāgani.[52] An inscription of A.D. 1081 from Bālguli[53] mentions a variety of special tenures like bhattageyi, chattageyi, perggadegeyi, ambigageyi, talārageyi. These were all service-tenures granted to teachers, pupils, officers, boatmen and the village servants respectively. Akkariga vritti[54] was a land granted free of taxes to the village teachers. Sometimes it is mentioned as akshara khandika.[55] All these special tenures carried with them tax-exemptions in perpetuity.

(2) Permanent and Temporary

Whether a tax-exemption to be enjoyed by a donee was of permanent or temporary nature was

indicated by such expressions like sarvvābhyantara, sarvanamasya āchandrārka tārambaram, tribhōgābhyantara siddhiyim, ēkabhōga, etc. As it is obvious, the first three expressions certainly indicated permanent exemptions.

Several records of Karnataka refer to the land-grants with the right of tribhōga.[56] D.C.Sircar, however, considers tribhōga same as tribhāga and interprets the former as one third of the land granted.[57] According to M.V.Krishna Rao tribhōga means "a joint tenure enjoyed by three distinct parties, viz., private person, god of the village and Brāhmanas".[58]

Though it is very difficult to refute the views of the learned scholars in the present state of our knowledge, another possibility of interpreting it may be suggested. As is clear from the very term, tribhōga stands for the grant to be enjoyed for three generations. Naturally ēkabhōga should mean enjoyment for one generation only. These expressions particularly relate more to land grants proper than tax-exemptions.

Therefore, a detailed discussion of the meaning of these expressions appear to be out of context.

Ancient Indian law-givers and <u>Nîti</u>-writers speak in favour of state encouragement to agriculture, industry, reclamation of forest land, construction of irrigational works, etc. Both Kauṭilya and Śukra recommend that if enterprising persons bring fresh land under cultivation or seek to make it more fertile and productive by irrigating it by waters from tanks built by themselves, the state should charge only a nominal tax in the beginning and gradually raise it to the normal rate during a period of four or five years.[59] That this principle was closely followed in Karnataka is amply proved by the examples of graded assessment which have been noted earlier. However, one or two examples may be cited here. Hoysaḷa King Vîra Ballāḷa made grants to the people who had cut down the forests for the establishment of Ballāḷapura and to those who built the tanks free of taxes for twelve years.[60] Krishṇadēva Rāya gave exemptions to the holders of lands irrigated by the waters of the lake he excavated and exempted them from payment of taxes for nine years as a result of which the lands

which were improved yielded a revenue of about 20000 pardaos.[61]

Exemptions granted on account of draughts, famines, war, etc. noted above were evidently of temporary nature.

(3) Full or Partial Exemptions

Certain endowments carried with them full exemptions and others only partial exemptions. Full exemptions were generally indicated by such expressions as Sarvvanamaśyamāgi, without indicating the taxes. On the other hand, in the case of partial exemptions actual taxes remitted were usually indicated in the records. An inscription of the time of Jagadēkamalla II dated A.D. 1140 registers a grant of land and house free of Kara and Śulka thereby meaning that the donees were required to pay taxes other than kara and śulka.[61-a] Sometimes it was clearly indicated that except some taxes all others were exempted. A record, for example, states that when a piece of land was granted to Bālasharmabhaṭṭa, it was laid down that except Siddhāya all other taxes were exempted.[62] Sometimes, only nominal levies were demanded as it is evident from

a large number of brahmadēya villages granted to the Mahājanas of agrahāras who were expected to pay only the quit-rent.[63] In the case of private individuals only partial exemptions in the form of nominal charges were made. An inscription states that a piece of land measuring six mattars was granted to the mason Kalloja, and it was specified in the record that he was to enjoy the land by paying one haṇa for every mattar.[64] Partial remission of taxes was made to the officials in lieu of their salaries. An inscription of A.D.1501 grants a village to one Bayiraṇṇa, the village headman, with the remission of twenty and half gadyāṇas of the tax payable on the land belonging to the village.[65]

Except such specific indications, other grants might well be assumed to carry with them full and complete exemptions.

## Section 3: Implications of Village-Grants

A large number of inscriptions in Karnataka register grants of land tracts and whole villages for various purposes as described above. In both cases the

grantees enjoyed exemption from all taxes as indicated by the terms such as sarvabādhā-parihāram and sarvanamaśyam. However, a striking difference between the tax-exemptions in respect of tracts of land and whole villages has to be noted here. Thus for example, the distinguished scholar, K.A.Nilakanta Sastri observes that "... the formula of the grants usually states that the village is given complete with its grain and gold income, its treasure and deposits, it is not to be pointed at (for any purpose) by the fingures of the royal officials ..."[66] Thus for instance, an epigraph from Halsi dated A.D. 1169 records the gift of the village of Sindavalli and states that it was to enjoy the income accruing from kara and upakara within the boundaries of the village but was exempted from dues to the king like presents (rāja-rājñī-sutāmātya-darśana-vyayavarjitam) and other taxes.[66-a] But the striking implication of a village-grant is very well brought out by G.S.Dikshit who says that "When entire villages were donated to the mahājanas, what was actually given was the right to receive the royal dues excepting the quit-rent. ...[67] R.S.Sharma is also of the same opinion. He says that "Two significant features of such grants (village grants)

were the transfer of all sources of revenue and the surrender of the police and administrative functions".[68] This assumption may very well be substantiated by concrete examples. The usual formula in use in the case of village-grants was sadēya-mēya,[69] sakārukara,[70] sōdranga-sōparikarah.[71] In all these Sa stands for 'along-with' which really means along with the right to collect all these taxes. But in the case of land-grants the phrase sarvvanamaśyam is generally used. The problem involved in such grants is that there was no real exemption from taxes. There was only transfer of power to collect the taxes. Thus the learned scholar G.S.Dikshit observes rightly that "when a village was granted as an agrahāra, its peasant proprietors, instead of paying revenue to the government, paid it to the mahājanas, who retained most of it, and paid the reminder as quit-rent to the government".[72] Thus it is evident that individual land-holders of such villages granted did not enjoy the exemption from taxation. Government was also not put to loss of revenue. It received quit-rent from such villages and administrative burden was reduced to that extent. But with such village-grants, the feudal tendency in the administrative and financial aspects grew considerably.

## Section 4: Administrative Aspects

A critical survey of the records in Karnataka reveals that every important person in the Kingdom beginning from the King at the top to the village headman at the bottom made grants of land to individuals and institutions. The problem is as to whether all these officers including queens, princes, ministers were empowered to make grants free of taxes causing loss of revenue to the State. In all probability it appears that these officers were not empowered to cause any loss of revenue to the state. On the other hand, it appears that all that these officers granted was from out of their personal income. As has been shown earlier the officers were remunerated through tax-free land-grants village-grants and sometimes fields. It was out of these endowments that they made such grants. This assumption is supported by the fact that even the queen and governors took the prior permission of the kings while making gifts of land. For instance, Bankeya, the governor of Banavasi had to take the permission of Rāshṭrakūṭa King Amōghavarsha I while he was to make a tax-free land-grant.[73] Similarly, in the Hugur plates of Yādava King Singhaṇa

it is stated that queen Padmala-dēvi obtained a piece of land from Singhana for building a temple and for establishing the brahmapuri in Huchingnūr. This goes to testify the fact that the prior permission of the over-lord was essential for making any gift of land free of taxes by the subordinate officer.[74] An inscription throws some light on how sometimes the loss caused by tax-free land-grants was compensated by another grant. Dandapur inscription of the time of Rāshtrakūta King Prabhūtavarsha dated A.D. 918 states that when the king made a grant of twelve mattara of land for the tank, the resident members of the street (kēri) gave to the tank seventeen mattara of land at the foot of the hillock saying that it should be exempted from taxes and the two mattara of land granted by Kesabbe should meet this tax.[75]

Thus it is evident that a large number of tax-exemptions made by private individuals, guilds, mahājanas, and officers were often made at their own cost, not causing any loss of revenue to the state.

## Section 5: Effects of Exemptions On The State Economy

In the light of the foregoing analysis of tax-exemptions, now an attempt be made to assess its effect on the total economic structure of the state. At the very outset it appears that the state was put to considerable loss of revenue on account of exemptions. Thus, for instance, D.N.Jha thinks that "The state in ancient India suffered a considerable loss in the total revenue receipts on account of certain classes of people being exempted from payment of taxes".[76] But the foregoing account on exemption clearly proves that exemption was not an end in itself but a definite means for achieving a bigger aim. Exemption in reality was rather a mode of spending money from the royal treasury on works of public utility than closing its doors for the inflow of revenue to the royal exchequer. Tax-exemption to the brāhmaṇas meant an indirect way of spending money on education, learning, literature, administration, spiritual activities; tax-exemption to temples, involved encouragement to art and architecture, social institutions, and religious activities which otherwise would have devolved on the government demanding enormous expenditure.

Tax exemption granted in the case of village-grants to the donees were rather superficial. It only meant relinquishing the authority of collecting the royal revenue in favour of the donees. The donees along with the right to collect the revenue and other taxes from such villages also carried with such grants the general responsibility of looking after the all-sided development of the village independent of the government. So to that extent the burden on royal treasury was reduced.

Similarly, service-tenures and special tenures for various considerations like utility, exchange, and rewards would otherwise have meant a considerable drain on the royal treasury.

Perhaps, the real loss of revenue was on account of exemptions on consideration of draughts, famines and other special considerations. But such exemptions were made once in a while and they were of a temporary nature. However, the loss caused by such exemptions was inevitable. Thus, it is evident that exemptions served the state more as a method of spending on public works. Hence they cannot be

considered as a factor causing loss of revenue to the royal exchequer.

Earlier it has been shown that only the King was entitled to make grants of land free of taxes. Others could do so only at their own cost. In other words they made land-grants out of their personal tax-free land-holdings. If any such tax-free land-grant caused loss of revenue to the State, the donor was required to compensate the loss. The Hale-Nidunegilu inscription dated A.D. 1172, for instance, records that mahāmaṇḍalēśvara Īśvaradēva granted income from certain taxes which were accruing to him.[77] Daṇḍāpūr inscription[78] of the Rāshṭrakūṭa King Prabhūtavarsha dated A.D. 918 records two land grants simultaneously. One of them states that the whole kēri (i.e., the resident members of the street) gave away to the tank seventeen mattars of land at the foot of the hillocks free from taxes. The second grant which consisted of two mattars of wet-land given by Kēsabbe, was meant to meet this loss caused by the tax-exemption in the first grant mentioned above.

CHAPTER VI

## Notes and References

1. KI, II, p. 3; Ibid., p. 57, SII, XX, p. 63; vide Sircar Ind. Ep. Glos, p. 303

2. KI, II, p. 57, SII, XX, p. 76, vide Sircar Ind. Ep. Glos. p. 303

3. EC, XV, HN. 59;

4. Saletore, SPLV, 232.

5. EC, IV, p. 38

6. KI, I, p. 3.

7. Ibid., V, pp. 3-5.

8. Vasishta, I, 44-46.

9. Visnu, III, 26-27.

10. EC, V, Hn. 94, Text: akarasya Karadanat go koti Vadha uchyate, sakarasya Karachchhedat prapnoti paramam padam. In this passage the term Kara stands for land-tax.

11. Manu, VIII, 394.

12. Apastambha, VIII, 497.

13. Vasistha, VIII, 37.

14. *Visnu*, V, 132.

15. *Artha*, II, 1, 46.

16. *Ibid.*, V, 2.

17. *Manu*, VII, 133.

18. *Mahabharata*, XII, 76-4-7.

19. *KI*, II, pp. 1-4.

20. *Ibid.*, I, p. 14.

21. Ghoshal, *HRS*, pp. 136 ff.

22. *Ibid.*, p. 138.

23. Altekar, *State and Government*, p. 269 (1972 Edn).

24. Saletore, *SPLV*, Vol. I, pp. 229-30.

25. Jha D.N., *Revenue System*, p. 125.

26. *Ibid.*, p. 126.

27. *Mahabharata*, Santi, 76, 5.

28. *EC*, V, Ak, No. 128.

29. *Ibid.*, III, Sr. 7, p. 8.

29-a. *EC*, V, Cu. 172.

29-b. *MAR*, 1923, p. 33.

29-c. <u>EC</u>., V, Hn. Nos. 94 and 115; <u>Ibid</u>., Bl. 148; <u>Ibid</u>., Ak. 126.

30. <u>SII</u>, IX (i), No. 614.

31. <u>EC</u>, XII, Tp. 126; <u>EC</u>, VI, TK, 13, p. 105.

32. <u>EC</u>., XI, MK, 6, p. 90.

32-a. <u>KI</u>, IV, pp. 68-69.

33. Saletore, <u>SPLV</u>, p. Vol. I, p. 237.

34. <u>Ibid</u>., pp. 237 ff.

35. <u>EC</u>, X, Gd., 17, p. 214. ✓

36. Mahalingam, <u>Adm</u>. <u>Soc</u>. <u>Life</u>, (Part I), p. 70, n. No. 185.

37. <u>EC</u>, XII, CK. No. 44, p. 87.

37-a. <u>Artha</u>, II, 1.

38. <u>SII</u>, IX (i), No. 50.

38-a. <u>Ibid</u>., XV, No. 450.

39. Aiyangar S.K., <u>Hindu Administrative Institutions in South India</u>, pp. 352-53.

40. <u>EI</u>., VII, p. 36.

40-a. <u>AR</u>., 359 of 1930-31.

41. EC, VII, Sh. 68.

42. KI, I, p. 3.

43. Ibid., I, p. 7.

44. Ibid., IX, p. 30.

45. Ibid., V. p. 123.

46. Ibid., II, p. 23.

47. Ibid., I, p. 7.

48. MAR, 1910, Paras 51 and 53; EI, VI, p. 57, EC, VII, SK, 176; EC, X, BP No. 4 and 9.

48-a. EC, VIII, Hn. 65; MAR, 1910, paras 86 and 87; KI, I, pp. 120-21.

49. EC, V, Cn. 205.

49-a. MAR, 1911, paras 104-109.

50. SII IX (i) No. 183.

51. MAR, 1910, para 97, EC, VI, Kd. 111.

52. KI, V, p. 12.

53. SII, IX (i), No. 74.

54. EHD, p. 412.

55. KI, II, p. 63.

56. KI, II, p. 91.

57. Sircar, Ind. Ep. Glos. p.

58. Krishna Rao, Gangas of Talakad, p. 154.

59. Artha, VI, 9; Sukra, IV, 2, 122.

60. EC, V, Bl. 175.

61. / Ibid., IX, Ht. 50. See Sewell For Emp. p. 365.

61-a. SII, XX, No. 111.

62. Ibid., IX (i), No. 32.

63. MAR, 1923, p. 33.

64. ARSIE, 1953-54, No. 240.

65. MAR, 1928, p. 48.

66. EHD, p. 411.

66-a. JBBRAS., Vol. IX, pp. 278 ff; KI, V. p. 235.

67. Dikshit, Local Self Government, p. 123.

68. Sharma R.S., Indian Feudalism, p. 2.

69. Senart translates it as 'together with what has to be given and what has to be measured'. EI, VIII, p. 62.

70. See HRS, p. 189; Sircar, Ind. Ep. Glos. p. 149 f.

71. Altekar, Rashtrakutas, p. 214.

72. Dikshit, op.cit., p. 124.

73. Konnur Inscription, EI, VI, p. 29.

74. KI, IV, p. 108.

75. Ibid., II, pp. 11-14.

76. Jha D.N., Revenue System, p. 123.

77. KI, IV, p. 39.

78. Ibid., II, pp. 11-14.

# CHAPTER VII

## EPILOGUE

### Section 1: Evolution of Taxation in Karnataka

The success of governments and the glory of kings, prosperity of kingdoms and the happiness of people depended to a large extent on the taxation system in ancient times as at present. An estimate of the Taxation System in Karnataka, therefore, is expected to reflect upon the functioning of governments and the life style of the people.

Originated in the form of voluntary contributions along with the institution of Kingship, the taxation system had already evolved into a compulsory obligation by the time historical period dawned in Karnataka. But during the early centuries of the Christian era the governmental machinery engaged in the assessment and collection of taxes was rather simple. It appears as though that income from taxes proper did not constitute the major source of state income.[1] The epigraphs did not bother to enumerate the taxes while making grants

of villages. Stray references to land taxes no doubt occur[2] in epigraphs but details regarding the official staff in charge of any of these taxes are few and far between. Probably the provincial governors managed the land revenue. There were no separate departments of Records, Accounts and Treasury during this early phase of Karnataka history.

The early Chālukya-Ganga period however witnessed a transition in the Taxation System of Karnataka. The empire was divided into a number of graded administrative circles for the purpose of revenue administration. References to *śulka* indicating the progress of commercial activities begin to occur though with rare frequency. Specific branches of taxation like *bhūtavātapratyāya* and *vaḍḍarāvuḷa* figure for the first time in the records of the Chālukyas of Bādāmi. An independent department in charge of all types of taxes, accounts, records and treasury started to function during this period.

The Rāshṭrakūṭa period, however, witnessed the next stage in the development of taxation system in Karnataka. Records of this period give details of

taxes and the official staff including ministers in charge of revenue and other matters. This only indicates that the government by this time had already realised the importance of taxes as an indispensable source of state income.

But, however, during the later Chālukya and Hoysaḷa, epoch of the Karnataka history, taxation had evolved into a well defined and well-organised system. The elaborate and careful arrangements made by the government to administer taxes at various levels very well reveal the recognition of taxation as a valuable source of state income. There was a well defined heirarchy of officials starting from the ministers at the top to the village headman and the accountant at the bottom. There were more than one minister in the Centre supervising various departments like the Departments of Revenue, Commercial Taxes etc. The Revenue Department was further divided into independent sections like the Department of Records, Accounts and the Treasury each under an independent officer and sometimes a minister. Commercial taxes in their turn were administered by two independent departments, one in charge of vaddarāvuḷa and another achchupannāya.

Whereas land revenue was administered through provincial governors ad intermediaries between the king and the village headman, the commercial taxes were administered directly by the officials appointed by the king specifically for that purpose. There were supervisors over and above these officers who were known as <u>mēlālkeya prabhus</u>. Sometimes one wonders if the income from all the taxes put together was sufficient enough to pay the salaries of the officials engaged in the administration. But it undoubtedly implies that the taxation system had developed into a complicated structure and that government was very keen on securing the last <u>paṇa</u> of tax for the state Treasury.

The complexities of this administrative machinery were efficiently managed by a well defined system of jurisdiction — territorial as well as tax-wise which may be described as horizontal jurisdiction and verticle jurisdiction respectively. The administrative divisions — big and small were created for the convenience of land revenue administration with well defined administrative jurisdiction over each one of them. Sometimes the verticle jurisdictions were superimposed on the horizontal jurisdictions in such a way

as to bring about organic relations between the two. These were undoubtedly some of the highly advanced features of the taxation system in ancient times. Perhaps even the most modern taxation systems cannot boast of any improvement over the ancient and mediaeval systems, particularly in this respect.

## Section 2: Principles in Practice

The problem as to what extent the principles of taxation were followed in actual practice may be examined here while evaluating the whole system. The principles of taxation were undoubtedly evolved to restrain the rulers from oppressing the people. But at the same time the interests of the rulers were not neglected. The idea that the enhanced productive capacity yielded more revenue to the state was framed to safeguard the interests of the rulers as well as the tax-payers. In other words, the principles of taxation were framed neither solely in the interests of the people nor those of the rulers but really they were aimed at enhancing the prosperity of the kingdom of which both the king and the people constituted the integral and organic elements. As such there is no

reason as to why the rulers should not have respected the time honoured precepts of ancient sages and thinkers.

But some western minded Oriantalists have often criticised the taxation system in India on the ground that the idealism of the principles was far removed from what was in practice. J.S. Mill for example says "that the first of these rules (i.e., the rule regarding the sixth, eighth or twelfth share of the land produce) offends the canon of certainty to a high-degree. The amount varies as one to one-half and variation is made to depend upon circumstances the uncertainty of which opens boundless field to all the wretched arts of chicanery and fraud on the part of the people and all the evils of oppression on the part of the collectors ..."[3]

Mill's criticism is not merely with regard to the difference between the theory and practice but it actually questions the rationality of the theory itself. In reply to this criticism, therefore, Buch has proposed quite a convincing argument. The learned scholar argues thus: "... what Mill thinks to be adefect of the system was in fact, its great recommendation. In an industry

like agriculture, in which there is so much uncertainty as regards the out turn owing to differences of soils, difference in methods of cultivation, and above all to the precarious character of the monsoons, it was clearly absurd to apply one law and one standard to all cases without discrimination. Elasticity in fact is one of the strongest points of ancient finance."[4]

The idea of elasticity however should not be mistaken for the provision to interpret the law to ones own advantage. Elasticity of the theory of taxation was to be applied under peculiar circumstances in the interest of the whole community and not in the interest of any individual. Further, it would be wrong to assume that the rulers interpreted such provisions to their own advantage and exploited the people. Because, these principles were least of all the powerful forces which restrained the rulers from being oppressive. The ideas of <u>Dharma</u> and <u>Maryādā</u> laid express limitations to the wild powers which otherwise would have been freely exercised by the rulers. The imprecatory verses of the records registering grants of villages often restrain the kings from deviating from what was agreed upon at the time of making such

grants. Panjim plates of Jayakēśi I for instance, state that "If any king, owing to excessive greed, gives trouble to this village by raising the accepted fixed revenue, he, the false one will become fit for hell."[5]

The concept of <u>dharma</u> particularly with regard to taxation cannot be better explained than Vijñānēśvara who says that "a king who increases his treasury by unjust means ruins himself along with his kinsmen within no time."[6] Similarly, Krishṇadēva Rāya advised kings thus: "A crowned king should always rule with an eye towards <u>dharma</u>."[7]

As has been pointed out by G.M. Moreas "an unrestrained king who sought only his selfish ends was censured by the tribunal of the public opinion."[8]

The emphasis on the counsel from ministers and elders was also sought to check the tendency of the kings to rule despotically. Halsi inscription of Kadamba King Harivarman, for instance, states that the king made a grant of a village to the Kuruchakas on the advice of his father's brother.[9] Similarly, the

records of Kadamba king Śivachitta state that he made the grants mentioned therein to Narasiṃha temple "at the direction of his mother and with the consent of his Prime Ministers and Councillors."[10]

On the basis of the foregoing discussion it may be concluded that the principles of taxation had all the force of law and the kings were obliged to follow them in practice. Apart from these theoritical considerations, a survey of epigraphical records, which has preceeded this account undoubtedly brings forth the fact that the rulers of Karnataka followed the principles of taxation. The principle of convenience, for example, was followed by allowing people to pay taxes in a number of instalments and also either in cash or in kind according to their convenience. The practice of graded assessment was in accordance with the ordinance of the ancient law-givers. The canon of certainty was present in the nature of the definite rate of levy of various taxes. But, however, some scholars have expressed doubt with regard to the reasonableness and the simplicity of taxation system in ancient India. Therefore these aspects may be independently discussed.

## Section 3: Burden of Taxation

Some scholars carry the impression that the principles of taxation envisaged by the ancient Hindu law-givers particularly in respect of rate of land-revenue assessment were not strictly followed by the rulers of India, and have concluded that there was a tendency to exploit and oppress the people and that the taxes were very heavy. Burnell, for instance, thinks that in South India, the King's dues seem however to have been often a half.[11] Referring to the nature of the taxation system during the early period in the history of South India, Sir Thomas Munro in one of his letters remarks: "However light Indian revenue may be in the books of their sages, only sixth or a fifth, in practice it has always been heavy .... No person who knows anything of Indian revenue can believe that the ryot, if his fixed assessment were only a fifth or a fourth of the gross produce would not every year, whether good or bad, pay it without difficulty, and not only do this, and prosper under it beyond what he has ever done at any former period .... I never could discover the least foundation for the assumption that the Hindu assessment had been raised

by the Mahamedan conquest or for believing that the assessment which we find did not exist before that period."[12]

In reply to these criticism the learned scholar Mahalingam observes that "... the taxation system was at times found in actual practice to have been oppressive during certain periods of the Chōla and Vijayanagara rule due largely to the different methods adopted by the tax collecting agencies which in many cases inevitably resulted in the interference of the government to set matters right."[13]

Whereas it cannot be denied that taxation to some extent and at times was burdensome in the Vijayanagara times, during the period of the early dynasties of Karnataka in general, the taxation seems to have been moderate and to have conformed to the principle of proportionate exaction of the land revenue.

The proper evaluation of the burden of taxation can be made on the following criteria:

1. Rate of land revenue assessment in practice.

2. Number of taxes an individual was expected to pay.
3. Oppressive tendency of the tax-collecting officers.
4. Feudalisation of tax-administration.
5. Peoples' reactions to the policy of taxation.

In a section on Land Revenue Assessment, it has been clearly shown that during the time of the early dynasties of Karnataka the land revenue was normally the 6th share of the annual produce. This conclusion is based not only on the general expressions like shaḍbhāga occurring in epigraphical and literary sources, but also on the actual calculations. But this generalization cannot be applied to the Vijayanagara period. For various reasons that have been analysed below the rate of land revenue assessment seems to have had been very high during the Vijayanagara times.

As has been shown by Appadorai, the formidable list of taxes in the epigraphical sources has led scholars to conclude that the burden of taxes on the people was very heavy and that they were expected to pay a large number of taxes. But a careful and critical

examination of the records reveals that the burden of all the taxes did not fall on one and the same individual but was properly distributed among the various sections of the society. For example Kottagere inscription of A.D. 1157 gives a list of taxes like internal levies, external levies, garden tax, taxes on buffaloes, oxen, animals, servants, carts, shops, washermen, blacksmiths, carpenters, goldsmiths, potters, barbers, oil-mill, weavers, silk-weavers, manure (tippe), oil brought from outside, ghee, salt, and taxes on untouchables (hole).[14] If these taxes are carefully classified as professional taxes, and taxes on articles of trade, it would not be difficult to make out that no two taxes were imposed on one and the same individual. Nilakantha Sastri thus concludes that "most of the minor levies were not general taxes paid by all but were only sectional dues; if this fact is not firmally grasped; the large number of the taxes named may give rise to a false impression regarding the general burden of imposts."[14a] Moreover, the nomenclatures of taxes varied from place to place and from time to time. Hence all the confusion. The "formidable" list of taxes thus not only does not reflect upon the multiplicity of taxes, but really

throws light on the brighter and more progressive feature of the taxation system. It reveals that the burden of taxation was properly distributed among all sections of the society.

Another factor that might have tended taxation to be oppressive and grinding was the role of the tax collecting officers. Examples of officers harassing the people are not lacking to show that people often suffered at the hands of such officers. When Lōkamahādēvi, the queen of Vikramāditya II assigned the district of Nareyangal-80 to the temple of Lokeśvara constructed by her at Paṭṭadkal, she fixed a payment of two kuḷa of millet on each mattara of land and at the same time gave a warning that its collection could not be enforced by proclamation or distraint by royal officers.[15] Perhaps there was no need of this specific statement unless there was a tendency of enforcing them on the part of the officers.[16] Similarly, the spy's report as it occurs in Yaśastilaka Champū contains three charges against the king's minister. The minister was alleged to be responsible for three things namely (i) demanding unpaid labour at the time of sowing, (ii) collection of dues while the ears of corn were still

unripe, and (iii) the unbridled movement of troops at the harvesting season.[17]

The Rōn inscription of the time of Rāshṭrakūṭa Krishṇa III, dated A.D. 942[18] records an interesting historical fact that certain Būtayya, an officer, laid seize to Rōṇa for collecting certain incomes such as bhattāya and perohi(?) and for establishing the right of using the village threshing floor (kaṇa). The record further states that at the instance of the mahājanas of the place he was opposed by one Pampayya of Vāji-kula who in the tumultuous lost his life. When in A.D. 1104, the mahājanas of the agrahāra of Gaṇḍarāḍityana-hoḷal carried a complaint to the emperor against one Boppayya, the manneya of the place, that he had abused his position by attacking the village, plundering its inhabitants and robbing them of all their possessions and even killing its brāhmaṇas; the emperor sent for him; chastised him in public and deprived him and his descendants of the manneya or feudal dues from Hoḷalu.[18a]

Besides such concrete examples, frequent warnings made by the nīti writers against the unscrupulous

officers also indicate such tendencies amongst the officers. <u>Mānasōllās</u>,[18-b] for instance, asks the kings to protect the interests of the people of their respective kingdoms against thieves, oppressive ministers and tax-collectors. Krishṇadēvarāya, himself a very successful ruler, asked the kings not to entrust the affairs of the kingdom to mean persons.[19]

From the foregoing account it becomes clear that though the rulers in general were benevolent and framed a liberal policy of taxation, occasionally the people were harassed by some unscrupulous officers.

Quite alike the tendency of the officers in respect of tax collection, was the factor of the feudalization of the taxation system. In the villages granted to the temples and the brāhmaṇas, the right of collecting the local taxes was transferred to the donees. In spite of the presence of royal representatives in such villages, the donees had the free hand in the levy and collection of taxes. But such a tendency in Karnataka at least during the pre-Vijayanagara times, was very rare as there are no examples of people's reaction to such an oppressive

rule. But in the Vijayanagara times which witnessed the hey-day of feaudalism, the practice of forming out became very popular. Under this system the holder of <u>guttige</u> had a free hand in imposing any amount of taxes he liked. Naturally, there was an unrestrained squeezing of money from the peasants which ultimately led to the depopulation of the country. Instances of depopulation of the country are more numerous during the Vijayanagara times than earlier.

There is an instance of a charter of good faith or guarantee by the local officers to villagers who were ruined by heavy taxation and who often had to take recourse to migration from the village in order to escape the intolerable tax burden. In this instance, in A.D. 1527, Rāmaṇṇa Nāyaka, an agent of Chinnappa Nāyaka, the governor, had to state that he had not broken and would not break any of the pledges given by him at the time of bringing back the villagers of Ḍummi, who had left the village, on account of heavy dues exacted from them. Rāmaṇṇa Nāyaka who was the <u>pārupatyagāra</u> of the village swore that he would not molest the villagers by heavy exactions.[20]

During the Vijayanagara times the burden of taxation was rather heavy as it often exceeded half of the agricultural produce. It is evident from an epigraph which states that in the year A.D. 1370 when Vîrappa formed a new village called Śrīgirisamudra one half of its revenue was assigned to King and the fifty honnu were reserved for god (of the village) and the balance was remitted as uttār.[21] Nuniz, while describing the court and the nobles says "The lands, they say, yield a hundred and twenty lakhs of which they must pay sixty to the King and the rest they retain for the pay of the soldiers and the expenses of the elephants which they are obliged to maintain."[22] The statement of Nuniz confirms the belief that the taxation during the Vijayanagara times was, however, heavy. It has been shown above that the exaction of bitti and other forced levies and services was more rigorously implemented during the Vijayanagara times than earlier. It required the appointment of special officers meant for this purpose. These examples indicate that the taxation was rather heavy and oppressive during the Vijayanagara times.

This was rather the result of the feudalization of the system in which the feudal lords and officers were far removed from the direct control of kings.

But the rulers were not completely unaware of such tendencies in their empires. They made endless efforts to rehabilitate the peasants and artisans who had deserted their villages because of the heavy burden of taxation; received peoples' representations; patiently listened to their grievancies and redressed them to the utmost satisfaction of the people.

Chālukya king Sōmēśvara, for instance, listened to the problems of the fifty mahājanas of Bālguḷi, 1000 tambuligas and five hundred (of Ayyāvoḷe) and confirmed the toll contribution on betel-leaves formerly fixed by the Rashtrakuta king Kannaradēva.[23] The rulers' benevolent policy is further substantiated by grants of exemption from taxation during famines and pestilence.

Thus, on the strength of the foregoing discussion, it may be concluded that the rulers of

Karnataka closely conformed to the precepts of Hindu-law givers while framing their policy of taxation. A careful study of the records leaves no doubt about the benevolent policy of the rulers as far as taxation was concerned. And at the same time it cannot be denied that people were sometimes harassed by the tax-collecting officers and the kings were quick to redress such people of their grievancies whenever they were brought to their notice.

## Section 4: Taxation in Karnataka and Tamil Nadu compared

A few Tamil inscriptions of the time of the Hoysala occupation of Chōḷa country seem to suggest that taxation in Karnataka was more oppressive than that of the Chōḷas. An important development that took place before the establishment of the Vijayanagara rule and after the rule of the Chōḷas and the Pāṇḍyas was the temporary occupation of the Tamil country by Kannaḍiyas, (i.e., Kannaḍigas) under the Hoysaḷa king Sōmēśvara and his son Rāmanātha for a period of about a quarter of a century.[24] An inscription of A.D. 1501

states that the inhabitants of Velangudi had no means of discharging their revenue dues to government because that "was the period of the occupation of the *Kannadiyas*".[25] Another inscription from Śrīmūshnam in the South Arcot district dated A.D.1504 states that the rates of taxes "had become exhorbitant in the time when the country was in the hands of the *Kannadiyas*. The cultivators had dispersed and the *svarūpas* scattered".[26] Similarly, a record of A.D. 1429-30[27] states that revision of the revenue settlement of the whole district of Parāntaka-nādu was necessitated by the confusion into which the administrative arrangements had been thrown during the time of the temporary occupation of the place by the *Kannadiyas*.

These instances are sufficient enough to show that the Hoysala occupation of the Chōla country had completely disturbed the administrative system and during this time arbitrary taxes were levied on the people. But now the problem is as to what extent this unfortunate development reflects the taxation system of Karnataka, particularly of the time of the Hoysalas. These are undoubtedly a few instances of unusual

circumstances. During the period of foreign occupation when it was particularly of a short period there was bound to be exploitation and the harassment of the people. Therefore, such an unusual situation cannot be considered to reflect the taxation system of the normal times. Moreover, absence of similar examples of harassment of people in Karnataka, convincingly explains the unusual situation obtaining in the Tamil country. Except for these rare examples, the taxation systems of both Tamil nadu and Karnataka were quite alike.[28]

## Section 5: Salient Features of Taxation in Karnataka

The Taxation System in Karnataka was the result of an evolution which had started much earlier during the time of the Mauryas. Therefore, it is difficult to point out a particular period when it had attained its perfection. Experiments were made now and then and naturally these experiments had their own merits and de-merits. But, however, certain salient features of the system may be set out here.

The taxes in ancient times were the compulsory levies, the income from which was utilised for the public welfare notwithstanding the fact whether the tax-payer was benefitted from it or not. This is evident from the fact that severe punishments were given for non-payment of taxes. There are instances of confiscation of lands of the brahmanas for not paying government dues. A record of about A.D. 1229[29] shows that even the brahmana donees of agrahara villages had to pay interest on the land tax remaining in arrears. The state, however, did not wait for more than three months and at the end of this period it would sell away the shares of the defaulters. Several inscriptions[30] record the confiscation of lands for default of payment of taxes. These examples definitely establish the compulsory nature of taxation in Karnataka during the period under review.

Side by side, with the compulsory levies, the voluntary contributions also continued. But the voluntary contributions in general were made to the temples and charities.

Another noteworthy featuer of the Taxation System in Karnataka was its universal application. Every individual, rich or poor, receiving state benefit in the form of protection was expected to contribute towards the state Treasury. This is evident from the fact that even the poorest people who were not in a position to pay taxes either in cash or in kind were expected to render free service to the state once or twice in a month.

The third feature of the taxation in Karnataka was that it was broad based. Every article of production and every item of consumption was subject to taxation.

The Land Revenue was thoroughly decentralised and local hereditary officers enjoyed considerable autonomy. The administration of commercial taxes on the other hand, was rather centralised.

Assigning local taxes for local needs was another feature of the taxation system. In other words, the income from transit duties were utilised for maintaining roads, the income from <u>daśabandha</u> was to be utilised for maintaining the water-tanks, etc.

## Section 6: Conclusions

A comprehensive account of the taxation system in Karnataka given in the preceding pages being the first attempt of its kind, cannot pretend to have solved all the problems confronting a serious student of history of taxation. Rather it is an attempt at creating the problems than solving them. Moreover, no problem relating to the remote historical times can ever be solved to the satisfaction of all, one can at best make one's propositions and thus may claim to have begun one's own school of thought. With the full knowledge of the serious limitations pointed out above, the following generalizations and observations emerge out of the present inquiry.

The taxation system in Karnataka underwent a number of changes before it evolved into a perfect system. These changes can be marked with every change in the ruling dynasty of Karnataka. The changes were progressive except during the Vijayanagara times.

The fiscal terms used in the records appear to be quite alien. Without satisfactory elucidation of

these fiscal terms the account of taxation cannot be complete, perfect and systematic. Names of commercial taxes are very strange to us. Vaddarāvula, a road cess is interpreted here to mean a major-tax or a duty on articles of trade carried on the back of oxen.

Pannāya was a road cess on betel-leaves in transit. It was the same as parnāya of the Northern India. Achchupannāya was the tax collected on betel-leaves in cash.

Bilkode was a tax collected from both the seller and the buyer.

Bhāgakara-bhōgakara; deya-mēya; dhānya hiranya (in reverse order properly); Udranga-uparikara; siddhāya-kirukkulāya were all the synonyms and meant King's share in produce and additional levies in the form of supplies respectively.

On the whole, taxation in Karnataka was not burdensome and peasant uprisings and migrations due to oppressive policy of taxation were few and far between. Timely concessions, provision for representations often

helped to reduce such tensions. A few of such uprisings and migrations were due to the harassment of the officers rather than either the lack of benevolence on the part of the rulers or any defect in the system. Tax exemptions, though appear to have caused loss of revenue to the State, were not really so. Exemptions in Karnataka were rather a mode of public expenditure than state benevolence to the people.

The taxation system in India as a whole was indeed a splendid creation of a rare administrative genius of ancient Hindu-law-givers. Karnataka as an integral part of India, inherited such an excellent set of ideas and practices built up by the Mauryas and the Śātavāhanas and on its firm foundations developed a superstructure of its own to suit to its needs. Taxation system in Karnataka was thus the result of a rare blend of the genius of ancient Indian political thinkers and enduring efforts and experiments of its rulers and ungrudging sacrifice of its people through the centuries. Perhaps nothing makes its study more fascinating than the gradual evolution it attained century after century, and dynasty after dynasty. Nothing gives greater satisfaction than its pursuit and the invincible desire to pursue it endlessly.

## CHAPTER VII

### Notes and References

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2. Das, D.R., Economic History of the Deccan, p. 54.

3. Miu J.S., History of India, Vol. I.

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5. Moraes G.M., Kadambakula, p. 400.

6. Mitākṣara, I, xiii, 340, Text: anyayena nripatirashtrat - swakosam yo abhivardhayet so achirat = vigatasriko nasameti sabandhavah.

7. Amuktamalyada, Canto IV, V. 285.

8. Moraes G.M., op.cit., p. 259.

9. EI, VI, p. 252.

10. Fleet "Inscriptions Relating to the Kadambas of Goa", JBBRAS; IX, p. 284.

11. Burnell, South Indian Palacography, p. 112, n. 3.

12. Minutes of Sir Thomas Munro I, pp. 237-8, Quoted by Mahalingam, SIP, p. 186.

13. Mahalingam, SIP, p. 187.

14. EC., XII, Kn. No. 1, For Such formidable list of taxes See EC, XVI, Ck. No. 71; EC, XIV, Kr. No. 81.

14-a. EHD.

15. IA, X, p. 167.

16. As suggested by Nilakantha Sastri, perhaps, implies that the queen might have felt that the religious merit of her work would suffer if force were employed in its maintenance, EHD, p. 237.

17. Yaśastilaka, III, 172.

18. Ibid., XI (i), p. 22.

18-a. SII, IX (i), 169.

18-b. Mānasollāsa, II, Ch. 3, V. 155. Text: Swarastre raja prajan putrana-iva-aurasan chaurebhe amatya Kebhyascha tathaiva arthadhikaritah.

19. Amukta, V. 205.

20. MAR, 1939, No. 16.

21. EC, IX, Mq. 49, p. 59.

22. Sewell, For Emp., p. 373.

23. SII, IX (i), No. 76.

24. Aiyangar, S.K., Hindu Administrative Institutions in South India, p. 348.

25. AR., No. 50 (c) of 1916. Quoted by Aiyangar, S.K., op.cit.

26. Ibid., 247 (c) of 1916.

27. Aiyangar, S.K., op.cit., pp. 348-9.

28. For details of the taxation in Tamil country vide Mahalingam, SIP, Ch. IV, pp. 148 ff: A. Appadorai, Economic conditions of Southern India, Vol. II.

29. EC., V, AK, No. 128.

30. Ibid., IX, Ht. 111; Ibid., IX, An 80, Ibid., IX, Cp. 94, 95, 97.

## APPENDIX I

## NUMERICAL SUFFIXES OF ADMINISTRATIVE DIVISIONS AND THE REVENUE VALUE

One of the distinguishing features of the administrative system in ancient and mediaeval Karnataka was the practice of suffixing numerical figures to the administrative divisions. These figures vary from a single digit number to six digits. But what these numerical figures suffixed to administrative divisions indicated was a matter of controversy for a long time. As one of the scholars suggested that these numbers indicated the revenue value of the division, here, it is proposed to present in nut-shell the various views of the scholars.

According to J.F. Fleet, the smaller numbers, like tens and hundreds, attached to names of places, probably marked the number of cities, towns and villages in the particular groups.[1]

But, B.L. Rice objecting to this view maintained that that they represented the number of villages was physically impossible, even supposing that

the whole areas were occupied by villages.[2] Further, he made two suggestions viz. (i) the thousands might refer to nads, which were called thousands and (ii) they represented the revenue. In support of his explanation he further argued thus: "From an early period all the great provinces and their sub-divisions commonly have the revenue value attached to the name .... This system is still commemorated in the yelusavira or Seven Thousand-country. We may add the example of a Six-Thousand country in Chikmagalur taluka."

G.S. Dikshit, on the other hand distinguishes three grades of numerals suffixed to the administrative divisions viz. (i) figures upto one thousand as in case of Tarddavadi Thousand and below (ii) figures of several thousands as in case of Banavăsi-12000, and (iii) figures exceeding one lakh as in case of Rattapadi 7½ lakh. He gives three distinct explanations for each of these three catagories of figures and concludes thus: "We have the following result based upon the views of Fleet and Rice. The lakh in Rattawadi seven and a half lakh and sapadalaksha would refer to revenue and so also yelusavira and aru-savira terrifories when they refer to very small areas. The thousands in Banavasi-12000 may refer to the number of nads. Figures upto a thousand would ordinarily refer to villages, towns and cities."[3]

Dikshit's conclusions appear to be very sound, convincing and reasonable. At the present state of our knowledge his interpretation is acceptable.

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2. Rice's article on Gangavadi in R.G. Bhandarkar Commemoration Volume pp. 238-39.

3. Local Self-Government, pp. 27-28.

# APPENDIX - II

## A GLOSSARY OF TECHNICAL TERMS
(In Kannada and Sanskrit)

| | |
|---|---|
| Abhyagate | Provision for the food and stay of the guests. |
| Achchupannaya | A tax on betel-leaves in transit paid in cash. |
| Agasadere | Tax on washermen. |
| Agrahāra | Village granted to the Brahmanas for their subsistance. |
| Aiydondi | An occasional tax of 5th part of the produce. |
| Akarane | Land-Revenue assessment. |
| Alivu | A fine for destruction. |
| Amatya | Minister in-charge of Land-Revenue. |
| Anyaya | A fine for injustice. |
| Antahkar s.a. Antaraya | A professional tax on agriculturists. |
| Aputrikadhana | A widow paying a fine in return for claiming the ownership of property of her husband without sons. |

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|---|---|
| Aravana | A nominal charge on manya lands. |
| Athavane | A Department of Revenue Records. |
| Bannige | A professional tax. |
| Balapana or Balavane | A professional tax on Butchers. |
| Balgakhu | Grant of land for washing the heroes sword. |
| Bandi s.a. Bittibandi | Cart to be supplied free of charges. |
| Basiga-dere Begara | Marriage tax superintendent of Forced Labour. |
| Bhaga s.a. Sadbhaga | Sixth share of the agricultural produce claimed by the King as land-revenue. |
| Bhandagarika | Head of the Treasury. |
| Bhutavatapratyaya | Tax on articles (carried on the back of animals) in transit. |
| Bidara | Arrangements for the stay of King's officers by the villagers. |
| Bilkode | A petty tax on both the buyer and the seller. |

| | |
|---|---|
| Biravana | A tax for maintaining the family of the war heroes. |
| Bitti s.a. Visti | Forced Labour. |
| Brahmadey | Tax-free grant land enjoyed by the Brahmanas. |
| Bittuvatta | An irrigational charge. |
| Dasavanda s.a. Dasabandha | An additional levy for maintaining irrigational works. |
| Davasadaya | Revenue paid in kind. |
| Deyameya s.a. Dhanyahiranya | King's share in kind and cash. |
| Entu-hittu | Eight-guilds of village servants which constituted village council. |
| Gadyane | A gold coin. |
| Gale | A general term for measuring rod. |
| Gana-dere | Tax on oil-mills. |
| Gavunda | Village-headman. |
| Hadara | A fine for immoral traffic. |
| Haga | A petty coin. |

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|---|---|
| Handarahana or Pandarapana | A tax on socio-religious functions. |
| Horavaru | Export Duties. |
| Kadata or Kadita | Revenue Record. |
| Kanike | Presents to the King. |
| Kannadivana | Tax on prostitutes. |
| Kara | A general term for land-revenue. |
| Karudere s.a. Karuka, Karakara | Tax on artisans. |
| Katakasese | Tax for maintaining the army on march. |
| Kattarivana | Sciessors tax. |
| Khana | Supply of fodder for horses and elephants in the King's army. |
| Kilbatteya sunka | Tax on articles in transit on country roads. |
| Kirukula s.a. Kirudere | Petty-taxes. |
| Klipta | Fixed land-tax. |
| Kodativana | Tax on carpenters. |

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|---|---|
| Kodavisa | Tax on horned animals. |
| Kolu | A measuring rod. |
| Kulava Kadisu | To grant tax-exemption. |
| Kumaragadyane | Presents to the royal prince. |
| Kumbaradere | Tax on potters. |
| Magga-dere | Tax on looms. |
| Mandapika | A customs' House. |
| Melalke | Supervision. |
| Melvatteya Sunka | Tax on articles in tansit on main roads. |
| Nibandhe | A nominal charge on manye lands. |
| Niska | A gold Coin. |
| Odda-dere | Tax on Masons. |
| Okkalu-dere | Tax on tenants. |
| Ole | Land-Revenue Record. |
| Osage | A festival tax. |
| Panchakaruka | Tax on five artisans. |
| Pana | A Copper coin. |

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|---|---|
| Panchamathe | Representatives of five communities of a village. |
| Pannaya s.a. Parnaya | Tax on betel-leaves. |
| Patte | Revenue Roll. |
| Pattondi s.a. desavanda | 10th share of the produce for maintaining irrigational works. |
| Perijunka s.a. Hejjunka | Tax on whole-sale dealers |
| Pindadana s.a. Pindakara | A lump assessment on villages. |
| Rajamanadanda | A standardised royal measuring rod. |
| Rajjuka | An officer in charge of a land-measuring rope. |
| Samaya terige | Tax on caste. |
| Sada-dere | Tax on shephords |
| Santeyaya | Market dues. |
| Sarige | Tax on articles in transit. |
| Sese | A general term for tax levied for maintaining army and its elements. |
| Seni s.a. Sreni | Guild organisations. |

| | |
|---|---|
| Siddhaya | Land Revenue. |
| Srikarana | Accounts Officer. |
| Sunka s.a. Sulka | A general term for a commercial tax. |
| Sunkadavava | Local tax-officers. |
| Suvarnadaya | Revenue paid in cash. |
| Talarige | Contribution for the village servants. |
| Teppa-sunka | Ferry-tax. |
| Thane | A customs station. |
| Tippe-sunka | Manure tax. |
| Todaru | A fine for hindrance. |
| Tottu-dere | Tax on the slaves. |
| Udranga s.a. Bhaga | Land-Revenue. |
| Ugarana-dere | A tax for maintaining the granery. |
| Umbali | A tax-free tenure-land. |
| Uparikara | Surcharge over and above land-revenue. |
| Vaddaravala | A duty levied on bulk of gords like grain and areca nuts in transit. |
| Volavaru. | Import duties. |

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## ABBREVIATIONS

| | | |
|---|---|---|
| 1. | Artha | Arthasastra of Kautilya |
| 2. | ARSIE | Annual Reports of South Indian Epigraphy |
| 3. | Bki | Bombay Karnataka Inscriptions appended to the above reports. |
| 4. | EC | Epigraphia Carnatica |
| 5. | ECMK | Economic Conditions in Mediaeval Karnataka by Kuppuswamy, G.R. |
| 6. | EHD | Early History of the Deccan Ed. by G.Yazdani E |
| 7. | EI | Epigraphia Indica. |
| 8. | For.Emp. | Forgotten Empire by Robert Sewell. |
| 9. | HAS | Hyderabad Archaeological Series. |
| 10. | HRS | Contributions to the History Hindu Revenue System, by U.N.Ghoshal. |
| 11. | IA | Indian Antiquary. |
| 12. | Ind.Ep.Glos. | Indian Epigraphical Glossary by D.C.Sircar. |
| 13. | INKKS | Inscriptions in Northern Karnataka and Kolhapur State by K.G.Kundanagar. |
| 14. | JBBRAS | Journal of the Bombay Branch of Royal Asiatic Society. |
| 15. | JKU | Journal of Karnatak University. |
| 16. | KI | Karnataka Inscriptions. |

| | | |
|---|---|---|
| 17. | <u>KSSA</u> | <u>Kannada Sasanagala Sanskritika Adhyayana</u> by M. Chidananda Murthy. |
| 18. | <u>Manu</u> | <u>Manusmriti</u>. |
| 19. | <u>MAR</u> | <u>Annual Reports of the Mysore Archaeological Department</u>. |
| 20. | <u>MHB</u> | <u>Mahabharata</u>. |
| 21. | <u>Mys.Gaz.</u> | <u>Mysore Gazetteer</u> by B.F.Rice. |
| 22. | <u>JIH</u> | <u>Journal of Indian History</u>. |
| 23. | <u>QJMS</u> | <u>Quarterly Journal of Mythic Society</u>. |
| 24. | <u>Rashtrakutas</u> | <u>Rashtrakutas and their times</u> by A.S.Altekar. |
| 25. | <u>Revenue System</u> | <u>Revenue System During the Post-Maurya and Gupta Times</u> by D.N.Jha. |
| 26. | <u>SII</u> | <u>South Indian Inscriptions</u>. |
| 27. | <u>SIP</u> | <u>South Indian Polity</u> by T.V. Mahalingam. |
| 28. | <u>SPLV</u> | <u>Social and Political Life in the Vijayanagara Empire</u> by B.A.Satetore. |
| 29. | <u>SPOCI</u> | <u>Sanskrit Prakrit and Old-Canarese Inscriptions</u> published by J.F. Fleet in <u>Indian Antiquary</u> Volume. |
| 30. | <u>Sukra</u> | <u>Sukranitisara</u>. |

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